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IOWA RETAIL SALES & USE TAX REPORT

Compiled by
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TABLE OF CONTENTS

		Page
I.	INTRODUCTION AND SUMMARY OF DATA	I - XV
	A. Introduction	I - II
	1. Foreword	I
	2. Glossary	II
	B. Retail Sales Tax Summary	III - X
	1. Development of Retail Sales Tax	III
	2. The Year in Review	IV - X
	a. The Year in Review Analysis	IV
	b. Annual Computed Tax Comparison	V
	c. Computed Tax by Quarter	V
	d. Computed Tax by Population Group	VI
	e. Gross Sales and Computed Tax by Size of Gross Sales	VII
	f. Retail Sales Tax Collections by Computed Tax Due	VIII
	g. Number of Returns Filed, Taxable Retail Sales and Computed Tax by County - Fiscal Year 1992	IX - X
	C. Use Tax Summary	XI - XIII
	1. Development of Use Tax	XI
	2. The Year in Review	
	a. Retailers Use Tax By Business Group	XII
	b. Comparison of Use Taxes	XII
	c. Retailers Use Tax Collection Report	XIII
	D. Hotel Motel Tax Summary	XIV - XV
II.	RETAIL SALES TAX STATISTICS	1 - 106
	A. Retail Sales Tax by County and Town	3 - 37
	B. Retail Sales Tax by County and Selected Cities	38 - 99
	C. Retail Sales by Business Classification	100 - 106
III.	USE TAX STATISTICS	109 - 124
	A. Motor Vehicle Use Tax by County	109
	B. Retailers Use Tax by Business Classification	110 - 116
	C. Consumers Use Tax by Business Classification	117 - 123
	D. Consumers Use Tax by County	124

FOREWORD

A Retail Sales and Use Tax Report is published for each of the four quarters ending March 31, June 30, September 30, and December 31, and one for the annual period covering sales made between April 1 of one year and March 31 of the following year.

The report utilizes the 1987 Standard Industrial Classification (S.I.C.) codes which classify businesses according to their major business activity and are used for two presentations of sales tax data and for presentations of retailers use and consumers use tax data. Data in these presentations may be compared to other reports published since June, 1975; however, for prior periods, comparability of the data is limited.

The sales tax section of the report consists of three presentations. The first subsection, the County and Town presentation, provides data for all towns in Iowa regardless of size for which the minimum number of returns were filed during the reported period. The Non-Permit category presents data for retailers not regularly engaged in selling at retail. The "other" category includes all rural filers and information for towns which did not satisfy the minimum requirement of 10 returns for a quarter or 40 returns for a year.

The second major sales tax presentation provides the number of businesses and computed tax by business group for each county and for selected cities. Breakdowns are provided for all cities over 2,500 population according to the 1990 federal census, for which 40 or more sales tax returns for a quarter or 160 or more returns for a year were received. Data for rural areas and towns not presented separately is provided in the Other column. The third presentation of sales tax data provides a breakdown of state sales tax according to the twelve S.I.C. business groups and over 90 business classes. In order to protect the confidentiality of the data, information for any business group with less than 5 returns for a quarter (20 returns for the annual report) is consolidated in the Miscellaneous group.

The use tax section, presents data for the three use taxes: Motor Vehicle Use, Retailers Use and Consumers Use. Motor Vehicle Use tax data is presented according to the county in which the vehicle is registered. Retailers Use tax data is presented by business group and class. Presentations are made of Consumer Use tax data by both county and business group.

The introductory section of this report continues with a list of relevant terms and their definitions. An account of the development of both the sales and use tax laws and a summary of the data for the period according to tax follows the Glossary. Included in this summary is a comparison of the current period to the same period last year and breakdowns by business group, population group, size of gross receipts and size of computed tax. The introductory section concludes with a section on the local option Hotel/Motel Tax in which a summary of the law and the tax collected is given.

GLOSSARY

TAXABLE SALES — Gross receipts from the sales of tangible personal property and certain services subject to the retail sales and retail use tax minus permitted deductions which include:

a) Sales in interstate commerce,
b) Sales to government units,
c) Sales for resale or processing,
d) Sales of gasoline or diesel fuel,
e) Sales of vehicles subject to registration, and
f) Sales of food, prescription drugs, medical devices and medically prescribed oxygen

COMPUTED TAX DUE — The amount of tax computed to be due based on taxable sales or taxable purchases.

NON-PERMIT — Vendors not regularly engaged in selling at retail and/or not having a permanent place of business.

OTHERS

a) County and Town Section - Businesses located in rural portion of county and those towns with less than 10 businesses filing a return (40 returns for the annual report).

b) County and Selected Cities Section - All towns which are below the minimum requirement for separate presentation of 2,500 population and 40 or more sales tax returns (160 returns for the annual report).

BUSINESS CLASSIFICATION — Retailers classed according to the major type of business activity performed. As a result, classes may include sales other than normally suggested by the class title. Classification is based on 1972 Standard Industrial Classification codes.

BUSINESS GROUP — Consolidation of related business classes into twelve business groups. A breakdown of the business classes which compose each group may be found in Section II-C, "Sales Tax by Business Classification."

NUMBER OF BUSINESSES — The number of businesses filing quarterly sales tax returns during the period. The annual report represents the sum of quarterly returns received and therefore, the approximate number of businesses may be computed by dividing the number of returns received by four.

DEVELOPMENT OF RETAIL SALES TAX

Effective July 1, 1992, a five percent tax was imposed on the gross receipts received from the retail sales of tangible personal property in Iowa and from receipts received for the performance of certain taxable services in this state. The amount of gross receipts is adjusted by adding the value of goods consumed which were purchased tax exempt and subtracting the amount of any exempt sales.

The sales tax was first imposed in 1934 in Iowa for a three year period at the rate of two percent. As adopted, the tax was imposed only on the gross receipts received from: the sale of tangible personal property; the sale of gas, electricity, water, and communication services; and, the sales of admissions to places of amusement or athletic events.

Since 1934, the tax base has been revised to include gross receipts from: the sales of all forms of amusement devices and commercial amusement enterprises effective April 24, 1947; the renting of rooms by the same person, unless rented for a period of thirty-one or more consecutive days effective as of July 1, 1965; the performance of certain enumerated services as of October 1, 1967; the sale of newsprint and ink used in the printing of any newspapers as of January 1, 1970; and, the sales resulting from gambling, games of skill and raffles as of June 2, 1973. As of July 1, 1981, the sales tax was applied to the total purchase price of optional service or warranty contracts which provide for repair parts or labor. Effective July 1, 1985, the sales tax base was expanded to include such items as candy, soft drinks and prepared foods. The list of taxable services was also enhanced to include such services as cable television, campgrounds, gun and camera repair, building maintenance, lawn care, and several additional items.

Included in the exemptions which have been provided are: the sale of tangible personal property to be used as railroad rolling stock effective in 1971; the exemption in 1971 of the sale of used motor vehicles subject to registration; and the exemption of food, prescription drugs, and medical devices effective July 1, 1974. The First Session of the 66th General Assembly in 1975 extended the food and drug exemption to apply to sales of medically prescribed oxygen. In 1979 sales by cities and counties, except utility service, were exempted. Effective July 1, 1987 purchases of certain farm machinery and industrial equipment became exempt. Further information on allowable deductions is provided in the glossary on page II.

Sales tax rates have been adjusted several times since the enactment of the tax. The original rate of two percent was in effect from the date of enactment until June 30, 1955. Between July 1, 1955, and June 30, 1957, the tax rate was increased to two and one-half percent. The tax rate was again set at two percent effective July 1, 1957, and remained in effect until the enactment of three percent effective October 1, 1967. The three percent rate remained in effect until March 1, 1983, when the rate became four percent.

The Retail Sales Tax section continues on pages IV - X with a review of data for the period including breakdowns of data by county, population group, business group, amounts of computed tax and a comparison of the present period to the same period the last two years.

THE YEAR IN REVIEW
Retail Sales Tax

Total taxes due on returns filed for the year ending March 31, 1993 amounted to $968.0 million which is a 24.15 percent increase from the $779.7 million collected in 1992. The number of quarterly returns filed increased from 374,449 in 1992 to 381,417 in 1993 which is a 1.86 percentage increase. This data reveals an increase in the average amount of computed tax reported per return.

Review of Quarterly Returns in 1993

Reflecting Christmas retail sales activity, 29.00 percent of fiscal 1993 computed tax was reported during the December quarter, to make this quarter the largest in terms of computed tax. Figures A & B on page V present in detail the quarterly tax liabilities during fiscal 1993 and for each of the past two fiscal years.

Size of Gross Receipts in 1993

Examination of the table "Gross Sales and Computed Tax By Size of Gross Sales for Fiscal 1993" on page VII provides a profile of tax liability according to the gross sales of Iowa firms. Businesses which show $1 million or more in quarterly gross sales collected 52.10 percent of total sales tax in 1993 while comprising only 2.02 percent of total businesses filing returns. In contrast those firms with quarterly gross sales of under $10,000 represented 55.55 percent of total business but their tax collections represented only 1.92 percent of total collection.

Sales Tax Due by County in 1993

To facilitate the comparison of an individual county's sales tax collections to surrounding counties or trade areas, a table of Iowa's ninety-nine counties is shown on pages IX and X of this report.

FIGURE A
COMPUTED SALES TAX 1991-1993

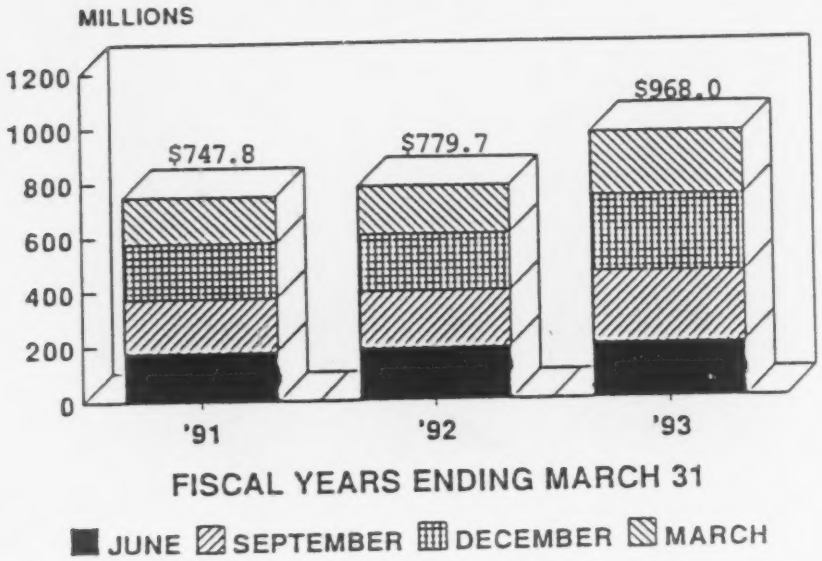
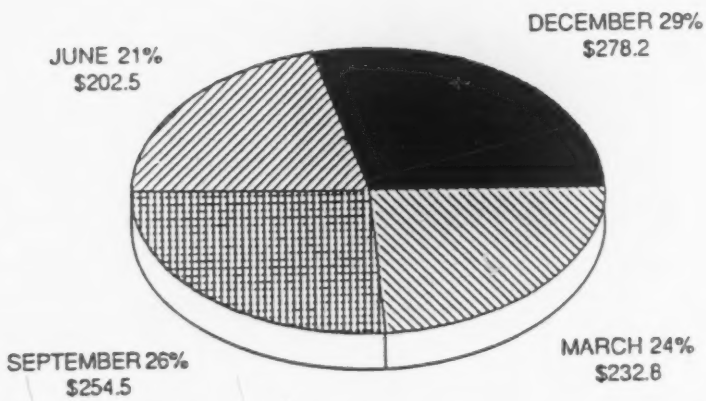


FIGURE B
COMPUTED SALES TAX BY QUARTER-$ MILLIONS



TOTAL COMPUTED TAX FY 1993 $ 968.0

Figures may not add due to rounding

COMPUTED TAX
BY POPULATION GROUP
FISCAL YEAR 1993

POPULATION GROUP (CITIES AND TOWNS)	COMPUTED TAX	% OF TAX
50,000 AND OVER	$433,003,215	44.73%
25,000 TO 50,000	$134,770,119	13.92%
10,000 TO 25,000	$77,833,991	8.04%
5,000 TO 10,000	$124,155,066	12.82%
2,500 TO 5,000	$66,787,167	6.90%
1,000 TO 2,500	$61,349,028	6.34%
500 TO 1,000	$24,247,974	2.50%
TOWNS UNDER 500	$16,690,728	1.72%
NON-PERMIT	$2,068,299	.21%
RURAL	$26,423,694	2.73%
OTHERS	$760,251	.08%
TOTALS	$968,089,532	100.00%*

* PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING

GROSS SALES AND COMPUTED TAX
BY SIZE OF GROSS SALES
FISCAL YEAR 1993

SIZE OF GROSS SALES	NO. OF BUS.**	% OF BUS.	GROSS SALES	% OF SALES	COMPUTED TAX	% OF TAX
$ 0 - $ 499	79,468	22.45%	$6,841,234	.01%	$850,718	.09%
500 - 999	18,486	5.22%	$13,575,342	.03%	$624,000	.06%
1,000 - 1,999	25,132	7.10%	$36,714,112	.08%	$1,632,861	.17%
2,000 - 2,999	17,386	4.91%	$43,025,158	.09%	$1,878,438	.19%
3,000 - 3,999	13,103	3.70%	$45,513,683	.10%	$1,971,840	.20%
4,000 - 4,999	10,429	2.95%	$46,669,629	.10%	$1,989,441	.21%
5,000 - 9,999	32,633	9.22%	$235,035,780	.51%	$9,719,815	1.00%
10,000 - 24,999	46,127	13.03%	$760,503,595	1.66%	$30,194,462	3.12%
25,000 - 49,999	33,155	9.37%	$1,185,176,571	2.59%	$44,799,939	4.63%
50,000 - 99,999	27,420	7.75%	$1,949,586,125	4.26%	$66,304,977	6.85%
100,000 - 249,999	25,773	7.28%	$4,081,589,135	8.91%	$116,741,420	12.06%
250,000 - 499,999	11,418	3.23%	$3,965,181,316	8.66%	$95,248,150	9.84%
500,000 - 999,999	6,311	1.78%	$4,411,615,611	9.63%	$86,557,791	8.94%
1,000,000 & OVER	7,145	2.02%	$29,032,289,696	63.37%	$509,575,680	52.64%
TOTALS	353,986	100.00%*	$45,813,316,987	100.00%*	$968,089,532	100.00%*

PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING
TOTAL NUMBER OF RETURNS DOES NOT CORRESPOND TO FIGURES PRESENTED IN REMAINING SECTIONS OF REPORT SINCE CONSOLIDATED RETURNS ARE COUNTED AS ONLY ONE RETURN IN THIS SECTION

BY COMPUTED TAX DUE
FISCAL YEAR 1993

SIZE OF TAX DUE	NO. OF BUS.**	% OF BUS.	COMPUTED TAX	% OF TAX
NO TAX DUE - $ 24.99	90,781	25.65%	$405,099	.04%
25.00 - 49.99	21,980	6.21%	$795,551	.08%
50.00 - 99.99	28,682	8.10%	$2,079,593	.21%
100.00 - 149.99	19,617	5.54%	$2,416,284	.25%
150.00 - 199.99	14,394	4.07%	$2,496,922	.26%
200.00 - 249.99	11,427	3.23%	$2,550,230	.26%
250.00 - 499.99	35,386	10.00%	$12,711,558	1.31%
500.00 - 999.99	36,392	10.28%	$26,293,075	2.72%
1,000.00 - 1,499.99	21,006	5.93%	$25,850,954	2.67%
1,500.00 - 1,999.99	13,593	3.84%	$23,551,239	2.43%
2,000.00 - 2,499.99	9,866	2.79%	$22,083,079	2.28%
2,500.00 - 2,999.99	7,356	2.08%	$20,141,756	2.08%
3,000.00 - 3,999.99	10,265	2.90%	$35,502,374	3.67%
4,000.00 - 4,999.99	6,588	1.86%	$29,432,445	3.04%
5,000.00 - 9,999.99	14,220	4.02%	$98,770,979	10.20%
10,000.00 - 24,999.99	8,446	2.39%	$128,245,152	13.25%
25,000.00 - 49,999.99	2,287	.65%	$78,633,095	8.12%
50,000.00 - 99,999.99	969	.27%	$66,376,239	6.86%
100,000.00 & OVER	731	.21%	$389,753,908	40.26%
TOTALS	353,986	100.00%*	$968,089,532	100.00%*

* PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING
** TOTAL NUMBER OF RETURNS DOES NOT CORRESPOND TO FIGURES PRESENTED IN REMAINING SECTIONS OF REPORT SINCE CONSOLIDATED RETURNS ARE COUNTED AS ONLY ONE RETURN IN THIS SECTION

NUMBER OF RETURNS FILED, TAXABLE RETAIL SALES, AND COMPUTED TAX BY COUNTY FISCAL YEAR ENDING 1993

COUNTIES	RETURNS	TAXABLE SALES	COMPUTED TAX
ADAIR	1,409	$ 38,951,604	$ 1,853,765
ADAMS	775	18,384,653	872,492
ALLAMAKEE	2,144	68,986,560	3,273,960
APPANOOSE	1,950	73,535,924	3,484,506
AUDUBON	1,202	29,009,877	1,374,032
BENTON	3,128	82,918,498	3,933,245
BLACK HAWK	13,663	1,008,148,867	47,883,911
BOONE	2,948	122,393,458	5,813,481
BREMER	3,063	109,925,323	5,214,574
BUCHANAN	2,992	89,907,181	4,264,838
BUENA VISTA	3,004	127,262,722	6,046,153
BUTLER	2,398	49,653,321	2,357,970
CALHOUN	1,914	39,194,891	1,857,295
CARROLL	3,451	158,987,061	7,558,939
CASS	2,611	86,471,377	4,110,321
CEDAR	2,646	62,247,318	2,955,206
CERRO GORDO	6,705	413,013,885	19,598,099
CHEROKEE	2,294	73,396,791	3,475,591
CHICKASAW	2,184	55,176,516	2,613,989
CLARKE	1,229	43,333,094	2,059,755
CLAY	3,004	132,725,583	6,268,930
CLAYTON	3,147	68,094,649	3,223,894
CLINTON	5,888	305,704,369	14,495,601
CRAWFORD	2,603	84,867,774	4,025,570
DALLAS	3,829	116,057,744	5,496,978
DAVIS	1,290	29,991,399	1,425,012
DECATUR	1,227	22,816,551	1,085,642
DELAWARE	2,440	78,655,393	3,727,641
DES MOINES	5,216	342,955,578	16,287,431
DICKINSON	3,334	146,522,397	6,910,351
DUBUQUE	10,282	685,364,787	32,530,780
EMMET	1,753	69,290,949	3,298,655
FAYETTE	3,415	109,107,646	5,179,921
FLOYD	2,451	85,729,367	4,059,001
FRANKLIN	1,756	47,646,485	2,266,140
FREMONT	1,309	36,825,476	1,751,146
GREENE	1,622	53,467,260	2,537,561
GRUNDY	1,884	42,419,126	2,014,554
GUTHRIE	1,578	41,562,035	1,965,031
HAMILTON	2,430	80,018,835	3,785,154
HANCOCK	1,883	47,899,431	2,277,651
HARDIN	3,313	110,798,073	5,266,830
HARRISON	1,874	52,630,356	2,507,525
HENRY	2,619	118,648,772	5,636,197
HOWARD	1,626	45,286,466	2,158,511
HUMBOLDT	1,722	54,597,746	2,588,719
IDA	1,410	38,975,727	1,850,268
IOWA	2,545	139,685,542	6,630,015
JACKSON	3,122	87,116,815	4,134,997
JASPER	4,395	191,104,206	9,031,831

COUNTIES	RETURNS	TAXABLE SALES	COMPUTED TAX
JEFFERSON	2,533	$ 92,559,711	$ 4,398,503
JOHNSON	8,900	717,876,037	34,089,009
JONES	2,958	101,439,402	4,811,003
KEOKUK	1,853	33,334,188	1,582,777
KOSSUTH	2,947	95,240,340	4,510,819
LEE	5,108	246,996,503	11,729,464
LINN	20,152	1,766,900,484	83,955,014
LOUISA	1,372	27,381,247	1,296,967
LUCAS	1,243	54,747,667	2,598,866
LYON	1,690	41,267,025	1,959,248
MADISON	1,600	48,877,113	2,313,298
MAHASKA	2,946	139,372,086	6,610,980
MARION	3,611	150,109,296	7,113,680
MARSHALL	4,669	272,526,510	12,947,173
MILLS	1,417	36,734,582	1,741,697
MITCHELL	1,794	47,274,340	2,246,893
MONONA	1,687	42,402,952	2,005,071
MONROE	1,024	33,572,464	1,591,141
MONTGOMERY	1,872	81,138,648	3,863,456
MUSCATINE	4,457	263,206,835	12,504,630
OBRIEN	2,692	77,911,871	3,700,825
OSCEOLA	1,118	28,013,363	1,330,989
PAGE	2,596	81,741,253	3,888,155
PALO ALTO	1,602	38,217,644	1,813,971
PLYMOUTH	3,252	114,590,031	5,437,899
POCAHONTAS	1,724	33,626,613	1,596,883
POLK	38,268	4,354,545,646	206,727,715
POTTAWATTAMIE	8,019	486,825,622	23,143,729
POWESHIEK	2,676	149,251,863	7,090,347
RINGGOLD	825	19,017,197	902,504
SAC	2,088	46,608,548	2,204,693
SCOTT	16,219	1,424,689,044	67,657,728
SHELBY	2,132	61,531,888	2,923,787
SIOUX	4,636	159,047,222	7,549,473
STORY	7,612	487,569,712	23,160,332
TAMA	2,518	68,677,211	3,255,909
TAYLOR	1,124	17,386,122	821,537
UNION	1,673	77,896,106	3,700,072
VAN BUREN	1,333	18,123,288	854,694
WAPELLO	4,664	250,743,146	11,913,649
WARREN	3,633	109,292,799	5,175,074
WASHINGTON	3,177	101,636,828	4,824,343
WAYNE	1,242	20,276,496	960,862
WEBSTER	5,538	346,381,709	16,444,448
WINNEBAGO	1,893	54,834,797	2,603,858
WINNESHIEK	2,774	113,819,392	5,399,886
WOODBURY	10,904	837,626,949	39,774,824
WORTH	1,135	19,165,541	908,289
WRIGHT	2,437	72,755,986	3,458,304
NONRESIDENTS	98	518,747	15,562
LATE FILERS	21,305	227,261,255	9,959,843
TOTAL	381,417	$20,410,006,777	$968,089,532

DEVELOPMENT OF USE TAX

Effective July 1, 1992, Iowa imposes a use tax at the rate of five percent on the purchase price of tangible personal property which is purchased for use in Iowa. The tax is also imposed on individuals using those services subject to the sales tax when such services or the result of such services are used in Iowa.

A use tax was first imposed in Iowa in 1937 in conjunction with the permanent adoption of the sales tax. Since its adoption, the development of the use tax has generally paralleled that of the sales tax both in terms of tax base and rates. Credits are provided, however, against the amount of use tax due in Iowa for any sales, use or occupational taxes paid to another state.

As presented on page XII, the Iowa use tax is collected under three complementary use taxes; Retailers Use, Consumers Use, and Motor Vehicle Use. The Retailers Use tax is collected by registered retailers from the purchaser on the sale of all tangible property and taxable services. Retailers located outside of the state who maintain a place of business in Iowa are required to register with the Department and collect the tax on all sales made into Iowa.

Use tax liability which is not paid through a retailer remains the responsibility of the consumer. Purchasers of property on which the tax has not been paid are required to file a quarterly Consumers Use tax return in conjunction with payment of the tax.

A five percent excise tax is also imposed on the sale of new and used motor vehicles which are subject to registration. The tax is imposed on the taxable price which is the delivered price less cash discounts and the value of any property traded. Payment of the tax is made to either the county treasurer where the vehicle is registered or the Motor Vehicle Division of the Iowa Department of Transportation. Credits are also provided for sales or use taxes paid on motor vehicles to other states.

Pages XII - XIII present a review of Retailers Use Tax data by business group and by size of computed tax and a comparison of use tax data for the current period compared to the same period last year.

THE YEAR IN REVIEW
Fiscal Year Ending March 31, 1993

RETAILERS USE TAX BY BUSINESS GROUP

Business Group	No. of Returns	% of Returns	Computed Tax	% of Tax
Utilities	965	2.33%	$ 8,227,387	8.04%
Building Materials	865	2.09	1,585,901	1.55
General Merchandise	78	0.19	2,539,046	2.48
Food Dealers	109	0.26	354,571	0.35
Motor Vehicle	598	1.45	1,191,612	1.16
Apparel	239	0.58	655,384	0.64
Home Furnishings	1,212	2.93	2,923,541	2.86
Eating and Drinking	131	0.32	162,008	0.16
Specialty Retail	4,539	10.98	9,125,382	8.91
Services	6,810	16.47	12,979,538	12.68
Wholesale Goods	12,248	29.63	29,805,505	29.12
Miscellaneous	11,729	28.37	31,688,038	30.95
Late Filers	1,817	4.40	1,129,202	1.10
	41,340	100.00%	$102,367,115	100.00%

COMPARISON OF ALL USE TAXES
Fiscal Years Ending March 1992 and 1993

Use Tax	1992	1993	% Change
Retailers			
Number of Returns	39,619	41,340	4.34%
Computed Tax	$81,295,534	$102,367,115	25.92%
Motor Vehicle			
Number of Units	690,833	684,110	- 0.97%
Computed Tax	$118,718,067	$140,938,342	18.72%
Consumers			
Number of Returns	21,460	22,585	5.24%
Computed Tax	$27,599,670	$33,863,827	22.70%

RETAILERS USE TAX COLLECTION REPORT
BY COMPUTED TAX DUE
FISCAL YEAR 1993

SIZE OF TAX DUE	NO. OF BUS.**	% OF BUS.	COMPUTED TAX	% OF TAX
NO TAX DUE - $ 24.99	16,134	39.03%	$30,054	.03%
25.00 - 49.99	1,828	4.42%	$66,701	.07%
50.00 - 99.99	2,381	5.76%	$172,763	.17%
100.00 - 149.99	1,681	4.07%	$207,968	.20%
150.00 - 199.99	1,230	2.98%	$213,850	.21%
200.00 - 249.99	1,045	2.53%	$233,107	.23%
250.00 - 499.99	3,422	8.28%	$1,235,888	1.21%
500.00 - 999.99	3,479	8.42%	$2,506,472	2.45%
1,000.00 - 1,499.99	1,923	4.65%	$2,359,180	2.30%
1,500.00 - 1,999.99	1,290	3.12%	$2,236,111	2.18%
2,000.00 - 2,499.99	925	2.24%	$2,073,851	2.03%
2,500.00 - 2,999.99	697	1.69%	$1,899,825	1.86%
3,000.00 - 3,999.99	1,005	2.43%	$3,474,336	3.39%
4,000.00 - 4,999.99	683	1.65%	$3,060,083	2.99%
5,000.00 - 9,999.99	1,687	4.08%	$11,895,404	11.62%
10,000.00 - 24,999.99	1,249	3.02%	$19,227,203	18.78%
25,000.00 - 49,999.99	355	.86%	$12,199,535	11.92%
50,000.00 - 99,999.99	192	.46%	$13,446,225	13.14%
100,000.00 & OVER	134	.32%	$25,828,559	25.23%
TOTALS	41,340	100.00%*	$102,367,115	100.00%*

* PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING

LOCAL OPTION HOTEL/MOTEL TAX
Fiscal Year Ending March 31, 1993

During fiscal 1993, the local option hotel/motel tax was imposed in forty-two cities and in two counties in Iowa. The tax is instituted, by voter approval, by the local jurisdictions and is collected and processed by the Department of Revenue and Finance in conjunction with the retail sales tax. The tax rate may not exceed a rate of 7 percent.

The tax is imposed upon the gross receipts from the renting of sleeping rooms, apartments, or sleeping quarters in any hotel, motel, inn, public lodging house, rooming house, tourist court, or in any place where sleeping accommodations are furnished to transient guests. The rooms must be rented for less than 31 consecutive days and be located in the city or county which has authorized the tax. When the tax is imposed by a city, it applies only within the corporate boundaries of that city. When the tax is imposed by a county, it applies only outside the incorporated areas within that county.

The tax collected is certified by the State Treasurer who remits the tax to the local governments imposing the tax. For the year ending March 31, 1993, a total of $13,420,341.73 was certified collected from the following jurisdictions.

Tax Collected(1)
Fiscal Year Ending March 31, 1993

Jurisdiction	Tax Rate	Quarter Ending June 1992	Quarter Ending Sept. 1992	Quarter Ending Dec. 1992	Quarter Ending March 1993	Total
Altoona	7%	$ 53,060.05	$ 80,596.14	$ 31,715.52	$ 37,908.72	$ 203,280.43
Ames	5%	111,802.85	126,399.02	89,139.24	102,374.79	429,715.90
Ankeny	7%	32,786.00	39,770.67	27,025.50	28,797.86	128,380.03
Bellevue	5%	833.22	918.00	449.66	290.18	2,491.06
Bettendorf	5%	195,207.85	216,039.68	123,858.08	157,778.13	692,883.74
Bondurant	7%	0.00	0.00	0.00	0.00	0.00
Burlington	5%	42,642.44	56,338.97	36,439.73	36,942.45	172,363.59
Cedar Falls	5%	41,528.73	48,851.63	35,221.62	48,447.83	174,049.81
Cedar Rapids	7%	338,473.65	356,510.43	319,198.92	302,513.62	1,316,696.62
Clear Lake	5%	35,620.08	43,959.81	25,656.77	26,955.62	132,192.28
Clinton	5%	42,768.41	43,972.97	30,605.03	29,017.24	146,363.65
Clive	7%	141,735.02	170,118.35	112,938.60	114,121.67	538,913.64
Coralville	5%	141,711.37	157,299.63	119,692.16	134,582.86	553,286.02
Council Bluffs	5%	94,956.21	107,913.89	93,883.48	88,822.74	385,576.32
Davenport	5%	325,786.44	393,460.02	222,997.27	200,883.55	1,143,127.28
Des Moines	7%	664,074.20	717,440.45	520,996.35	580,333.04	2,482,844.04
DeWitt	5%	2,173.91	2,835.36	1,478.90	853.16	7,341.33
Dubuque	5%	229,630.08	303,470.66	186,538.42	150,896.79	870,535.95
Dyersville	5%	0.00	0.00	0.00	4,090.03	4,090.03
Elkhorn	3%	35.46	0.00	104.89	10.73	151.08
Fort Madison	5%	25,568.27	30,429.75	16,445.01	12,314.79	84,757.82
Guttenberg	6%	2,263.52	3,026.15	2,376.96	974.43	8,641.06
Indianola	5%	75,325.35	80,981.74	69,628.28	80,263.39	306,198.76
Iowa City	5%	60,331.50	85,189.01	51,296.59	28,933.77	225,750.87
Iowa County	5%	6,164.21	6,329.79	4,468.21	3,744.03	20,706.24
Johnston	7%	33,124.60	41,093.38	28,072.93	30,581.33	132,872.24
Keokuk	5%	19,220.57	25,154.54	15,063.81	14,361.75	73,800.67
Marion	7%	24,731.20	27,364.05	20,987.73	18,884.81	91,967.79
Marshalltown	5%	37,339.98	38,958.97	27,399.95	25,756.82	129,455.72
Mason City	5%	45,214.66	44,496.51	26,480.50	36,002.99	152,194.66

LOCAL OPTION HOTEL/MOTEL TAX (Continued)

Mt. Pleasant	5%	15,422.74	16,896.58	14,881.69	12,358.98	59,559.99
Muscatine	4%	54,074.28	62,854.35	33,368.49	60,894.40	211,191.52
Newton	5%	42,915.34	48,668.23	30,249.52	21,438.87	143,271.96
Ottumwa	5%	24,088.26	36,957.80	36,202.73	25,146.37	122,395.16
Polk County	7%	63,686.93	83,296.62	46,010.75	46,937.52	239,931.82
Sergeant Bluff	7%	7,666.61	9,002.87	6,620.26	6,024.94	29,314.68
Sioux City	7%	190,980.42	199,958.65	114,211.08	117,550.72	622,700.87
Urbandale	7%	56,923.97	109,960.37	68,260.91	84,621.89	319,767.14
Waterloo	5%	102,224.57	130,126.28	84,435.70	99,568.10	416,354.65
West Des Moines	7%	156,024.86	169,329.18	131,029.40	143,552.93	599,936.37
Williamsburg	5%	7,607.99	10,193.83	6,881.10	3,414.49	28,097.41
Windsor Heights	7%	4,937.69	5,851.26	3,646.47	2,756.11	17,191.53
		$3,550,663.49	$4,132,015.59	$2,815,958.21	$2,921,704.44	$13,420,341.73

(1) Tax collected represents tax payments due and collected during the current fiscal year (with adjustments), tax collected during the current year but due from prior years, plus associated penalty and interest payments.

RETAIL SALES TAX

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
NON-RESIDENT	98	$518,747	$15,562	.00%
ADAIR COUNTY				
GREENFIELD*	467	$20,807,571	$993,812	.10%
ADAIR	203	$6,858,951	$324,942	.03%
STUART	138	$4,498,822	$214,225	.02%
BRIDGEWATER	72	$781,448	$37,502	.00%
FONTANELLE	139	$1,655,397	$78,574	.01%
ORIENT	75	$1,318,318	$62,947	.01%
NON-PERMIT	38	$68,559	$3,176	.00%
OTHER	277	$2,962,538	$138,587	.01%
* TOTAL COUNTY *	1,409	$38,951,604	$1,853,765	.19%
ADAMS COUNTY				
CORNING*	475	$16,561,213	$785,479	.08%
PRESCOTT	49	$399,502	$19,031	.00%
NON-PERMIT	18	$49,323	$2,342	.00%
OTHER	233	$1,374,615	$65,640	.01%
* TOTAL COUNTY *	775	$18,384,653	$872,492	.09%
ALLAMAKEE COUNTY				
WAUKON*	801	$34,560,965	$1,641,050	.17%
LANSING	298	$6,698,012	$317,140	.03%
POSTVILLE	352	$20,160,624	$955,606	.10%
NEW ALBIN	126	$1,513,378	$72,241	.01%
HARPERS FERRY	101	$1,008,335	$47,372	.00%
NON-PERMIT	42	$206,383	$8,031	.00%
OTHER	424	$4,838,863	$232,520	.02%
* TOTAL COUNTY *	2,144	$68,986,560	$3,273,960	.34%
APPANOOSE COUNTY				
CENTERVILLE*	1,121	$62,053,145	$2,944,115	.30%
MORAVIA	136	$1,344,914	$63,340	.01%
MOULTON	122	$1,496,694	$69,355	.01%
MYSTIC	70	$438,268	$20,578	.00%
NON-PERMIT	39	$95,830	$3,847	.00%
OTHER	462	$8,107,073	$383,271	.04%
* TOTAL COUNTY *	1,950	$73,535,924	$3,484,506	.36%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
AUDUBON COUNTY				
AUDUBON*	646	$23,430,323	$1,111,819	.11%
EXIRA	208	$2,818,175	$133,122	.01%
BRAYTON	42	$304,697	$14,448	.00%
KIMBALLTON	78	$565,432	$26,755	.00%
NON-PERMIT	19	$219,783	$8,452	.00%
OTHER	209	$1,671,467	$79,436	.01%
* TOTAL COUNTY *	1,202	$29,009,877	$1,374,032	.14%
BENTON COUNTY				
BELLE PLAINE	441	$16,443,540	$782,310	.08%
VINTON*	892	$38,395,442	$1,827,453	.19%
BLAIRSTOWN	172	$3,239,132	$153,893	.02%
SHELLSBURG	126	$2,166,819	$102,980	.01%
VAN HORNE	134	$1,961,585	$93,321	.01%
ATKINS	84	$2,026,622	$95,463	.01%
GARRISON	90	$633,639	$30,215	.00%
KEYSTONE	124	$2,888,915	$136,599	.01%
NEWHALL	138	$2,887,110	$136,630	.01%
NORWAY	98	$2,521,124	$119,500	.01%
URBANA	66	$1,472,151	$70,093	.01%
WALFORD	51	$701,751	$33,447	.00%
NON-PERMIT	41	$259,562	$9,809	.00%
OTHER	671	$7,321,106	$341,532	.04%
* TOTAL COUNTY *	3,128	$82,918,498	$3,933,245	.41%
BLACK HAWK COUNTY				
WATERLOO*	7,635	$696,319,648	$33,066,143	3.42%
CEDAR FALLS	3,943	$268,049,044	$12,762,439	1.32%
EVANSDALE	434	$9,225,694	$436,038	.05%
ELK RUN HTS	47	$3,551,901	$168,907	.02%
HUDSON	294	$8,678,127	$412,775	.04%
LA PORTE CITY	410	$9,371,795	$444,483	.05%
DUNKERTON	138	$3,949,401	$187,962	.02%
JANESVILLE	94	$876,746	$41,713	.00%
GILBERTVILLE	106	$1,540,362	$72,646	.01%
RAYMOND	73	$1,637,476	$77,610	.01%
NON-PERMIT	192	$1,271,773	$38,634	.00%
OTHER	297	$3,676,900	$174,561	.02%
* TOTAL COUNTY *	13,663	$1,008,148,867	$47,883,911	4.95%

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BOONE COUNTY				
BOONE*	1,701	$96,984,862	$4,608,389	.48%
MADRID	318	$9,807,179	$468,271	.05%
OGDEN	341	$7,557,235	$358,742	.04%
BOXHOLM	58	$711,651	$33,898	.00%
PILOT MOUND	40	$237,240	$11,359	.00%
NON-PERMIT	26	$136,518	$4,961	.00%
OTHER	464	$6,958,773	$327,861	.03%
* TOTAL COUNTY *	2,948	$122,393,458	$5,813,481	.60%
BREMER COUNTY				
WAVERLY*	1,192	$69,876,512	$3,318,305	.34%
SUMNER	379	$12,508,904	$592,962	.06%
TRIPOLI	256	$5,260,898	$249,681	.03%
DENVER	303	$9,699,986	$458,374	.05%
JANESVILLE	94	$2,121,783	$100,306	.01%
READLYN	142	$3,753,720	$177,859	.02%
PLAINFIELD	96	$2,075,835	$98,549	.01%
NON-PERMIT	71	$272,342	$11,681	.00%
OTHER	530	$4,355,343	$206,857	.02%
* TOTAL COUNTY *	3,063	$109,925,323	$5,214,574	.54%
BUCHANAN COUNTY				
INDEPENDENCE*	1,150	$53,397,786	$2,535,767	.26%
JESUP	369	$13,257,182	$626,050	.06%
FAIRBANK	172	$5,083,059	$241,774	.02%
HAZLETON	187	$2,422,187	$116,034	.01%
LAMONT	108	$1,068,639	$50,879	.01%
WINTHROP	186	$5,221,747	$246,357	.03%
AURORA	82	$985,484	$47,158	.00%
BRANDON	79	$550,804	$26,291	.00%
QUASQUETON	64	$918,760	$43,517	.00%
ROWLEY	59	$279,089	$13,381	.00%
NON-PERMIT	28	$135,252	$4,334	.00%
OTHER	508	$6,587,192	$313,296	.03%
* TOTAL COUNTY *	2,992	$89,907,181	$4,264,838	.44%

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BUENA VISTA COUNTY				
STORM LAKE*	1,573	$103,198,678	$4,903,733	.51%
ALTA	311	$7,398,020	$349,118	.04%
ALBERT CITY	162	$2,194,986	$103,943	.01%
MARATHON	72	$1,070,544	$51,265	.01%
NEWELL	152	$2,847,128	$136,170	.01%
SIOUX RAPIDS	204	$7,335,018	$350,027	.04%
LAKESIDE	45	$234,852	$11,200	.00%
REMBRANDT	69	$571,460	$26,718	.00%
LINN GROVE	70	$319,915	$15,229	.00%
NON-PERMIT	35	$122,844	$5,566	.00%
OTHER	311	$1,969,277	$93,184	.01%
* TOTAL COUNTY *	3,004	$127,262,722	$6,046,153	.62%
BUTLER COUNTY				
CLARKSVILLE	254	$5,008,814	$237,684	.02%
GREENE	294	$6,313,823	$299,396	.03%
PARKERSBURG	321	$7,449,897	$352,205	.04%
SHELL ROCK	234	$3,810,158	$181,099	.02%
ALLISON*	236	$11,999,759	$574,292	.06%
APLINGTON	184	$3,920,811	$185,513	.02%
DUMONT	151	$3,579,860	$169,746	.02%
NEW HARTFORD	117	$2,061,233	$98,038	.01%
BRISTOW	45	$307,502	$14,646	.00%
NON-PERMIT	42	$272,692	$10,974	.00%
OTHER	520	$4,928,772	$234,377	.02%
* TOTAL COUNTY *	2,398	$49,653,321	$2,357,970	.24%
CALHOUN COUNTY				
LAKE CITY	388	$10,273,978	$485,223	.05%
MANSON	314	$7,539,447	$357,303	.04%
ROCKWELL CITY*	448	$14,611,008	$691,722	.07%
LOHRVILLE	128	$1,131,102	$53,670	.01%
POMEROY	152	$1,835,204	$87,059	.01%
FARNHAMVILLE	99	$2,127,143	$102,491	.01%
NON-PERMIT	15	$11,794	$386	.00%
OTHER	370	$1,665,215	$79,441	.01%
* TOTAL COUNTY *	1,914	$39,194,891	$1,857,295	.19%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CARROLL COUNTY				
CARROLL*	1,752	$121,009,989	$5,757,535	.59%
COON RAPIDS	279	$7,204,543	$342,388	.04%
MANNING	311	$8,455,497	$402,149	.04%
BREDA	170	$3,888,686	$184,362	.02%
GLIDDEN	168	$6,267,932	$296,074	.03%
ARCADIA	108	$2,721,495	$129,832	.01%
DEDHAM	61	$954,089	$45,336	.00%
HALBUR	72	$2,836,914	$135,435	.01%
TEMPLETON	92	$1,504,638	$71,583	.01%
NON-PERMIT	50	$458,865	$20,827	.00%
OTHER	388	$3,684,413	$173,418	.02%
* TOTAL COUNTY *	3,451	$158,987,061	$7,558,939	.78%
CASS COUNTY				
ATLANTIC*	1,421	$68,873,435	$3,276,231	.34%
ANITA	196	$4,192,213	$198,742	.02%
GRISWOLD	272	$5,269,204	$250,740	.03%
LEWIS	71	$450,049	$21,345	.00%
CUMBERLAND	70	$1,104,286	$52,644	.01%
MASSENA	109	$1,848,957	$88,068	.01%
WIOTA	42	$364,047	$17,310	.00%
NON-PERMIT	31	$242,094	$9,964	.00%
OTHER	399	$4,127,092	$195,277	.02%
* TOTAL COUNTY *	2,611	$86,471,377	$4,110,321	.42%
CEDAR COUNTY				
TIPTON*	683	$26,086,098	$1,240,052	.13%
DURANT	313	$11,117,125	$526,955	.05%
MECHANICSVILLE	181	$2,619,655	$124,788	.01%
WEST BRANCH	372	$5,627,262	$267,175	.03%
CLARENCE	206	$3,816,927	$181,692	.02%
LOWDEN	186	$3,742,258	$177,286	.02%
STANWOOD	167	$3,124,621	$150,427	.02%
BENNETT	99	$1,313,398	$62,720	.01%
NON-PERMIT	42	$237,207	$10,140	.00%
OTHER	397	$4,562,767	$213,971	.02%
* TOTAL COUNTY *	2,646	$62,247,318	$2,955,206	.31%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CERRO GORDO COUNTY				
MASON CITY*	4,070	$342,011,644	$16,249,603	1.68%
CLEAR LAKE	1,293	$55,980,587	$2,648,721	.27%
VENTURA	114	$2,056,543	$96,926	.01%
ROCKWELL	132	$1,617,120	$76,372	.01%
MESERVEY	55	$343,048	$16,365	.00%
PLYMOUTH	41	$559,991	$27,194	.00%
SWALEDALE	51	$1,218,540	$59,129	.01%
THORNTON	103	$1,313,663	$61,836	.01%
NON-PERMIT	363	$672,550	$21,538	.00%
OTHER	483	$7,240,199	$340,415	.04%
* TOTAL COUNTY *	6,705	$413,013,885	$19,598,099	2.02%
CHEROKEE COUNTY				
CHEROKEE*	1,192	$55,787,745	$2,646,605	.27%
MARCUS	255	$7,203,989	$336,990	.03%
AURELIA	192	$4,415,740	$208,913	.02%
CLEGHORN	77	$591,446	$28,165	.00%
MERIDEN	52	$433,870	$20,801	.00%
QUIMBY	95	$2,190,818	$103,675	.01%
WASHTA	61	$358,591	$17,057	.00%
NON-PERMIT	34	$158,890	$6,226	.00%
OTHER	336	$2,255,702	$107,159	.01%
* TOTAL COUNTY *	2,294	$73,396,791	$3,475,591	.36%
CHICKASAW COUNTY				
NEW HAMPTON*	871	$34,749,676	$1,647,622	.17%
NASHUA	335	$6,796,198	$322,470	.03%
FREDERICKSBURG	242	$5,056,915	$240,635	.02%
LAWLER	123	$2,660,266	$127,385	.01%
ALTA VISTA	85	$1,247,855	$58,450	.01%
IONIA	114	$868,635	$41,486	.00%
NON-PERMIT	28	$341,449	$11,961	.00%
OTHER	386	$3,455,522	$163,980	.02%
* TOTAL COUNTY *	2,184	$55,176,516	$2,613,989	.27%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CLARKE COUNTY				
OSCEOLA*	800	$34,089,563	$1,619,652	.17%
MURRAY	101	$6,089,966	$291,321	.03%
NON-PERMIT	29	$303,887	$14,528	.00%
OTHER	299	$2,849,678	$134,254	.01%
* TOTAL COUNTY *	1,229	$43,333,094	$2,059,755	.21%
CLAY COUNTY				
SPENCER*	2,036	$121,171,006	$5,752,898	.59%
EVERLY	129	$3,453,232	$164,697	.02%
PETERSON	127	$967,678	$45,952	.00%
FOSTORIA	51	$1,089,249	$51,504	.01%
ROYAL	104	$957,636	$45,485	.00%
WEBB	57	$685,388	$32,658	.00%
NON-PERMIT	85	$2,030,889	$62,941	.01%
OTHER	415	$2,370,505	$112,795	.01%
* TOTAL COUNTY *	3,004	$132,725,583	$6,268,930	.65%
CLAYTON COUNTY				
ELKADER*	457	$18,104,510	$857,584	.09%
GUTTENBERG	422	$12,907,221	$609,182	.06%
MONONA	305	$9,804,393	$464,619	.05%
STRAWBERRY PT	259	$5,888,524	$278,630	.03%
EDGEWOOD	180	$4,807,001	$228,440	.02%
GARNAVILLO	170	$3,876,556	$184,548	.02%
MARQUETTE	91	$1,512,841	$71,520	.01%
MCGREGOR	278	$3,688,100	$176,066	.02%
FARMERSBURG	61	$578,088	$27,862	.00%
LUANA	84	$1,042,137	$49,693	.01%
VOLGA CITY	73	$1,112,307	$52,251	.01%
NON-PERMIT	72	$314,865	$12,085	.00%
OTHER	695	$4,458,106	$211,414	.02%
* TOTAL COUNTY *	3,147	$68,094,649	$3,223,894	.33%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CLINTON COUNTY				
CLINTON*	3,346	$238,349,760	$11,312,700	1.17%
DE WITT	735	$32,471,784	$1,548,583	.16%
CAMANCHE	342	$11,948,903	$559,205	.06%
DELMAR	63	$651,170	$31,015	.00%
GRAND MOUND	120	$1,762,469	$83,573	.01%
LOST NATION	111	$1,714,324	$81,720	.01%
WHEATLAND	126	$1,897,351	$89,772	.01%
CALAMUS	77	$1,593,199	$75,579	.01%
CHARLOTTE	66	$2,192,604	$104,641	.01%
GOOSE LAKE	55	$447,207	$21,520	.00%
LOW MOOR	83	$1,557,849	$73,094	.01%
WELTON	46	$232,326	$10,892	.00%
NON-PERMIT	100	$1,111,451	$42,932	.00%
OTHER	618	$9,773,972	$460,375	.05%
* TOTAL COUNTY *	5,888	$305,704,369	$14,495,601	1.50%
CRAWFORD COUNTY				
DENISON*	1,242	$65,714,030	$3,117,550	.32%
CHARTER OAK	133	$3,540,036	$168,627	.02%
DOW CITY	92	$992,521	$47,031	.00%
MANILLA	212	$3,149,753	$149,141	.02%
SCHLESWIG	162	$2,084,131	$98,969	.01%
VAIL	104	$812,938	$38,422	.00%
KIRON	100	$1,531,143	$72,776	.01%
WESTSIDE	90	$1,190,548	$56,525	.01%
NON-PERMIT	34	$70,828	$2,717	.00%
OTHER	434	$5,781,846	$273,812	.03%
* TOTAL COUNTY *	2,603	$84,867,774	$4,025,570	.42%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DALLAS COUNTY				
PERRY	1,008	$48,671,625	$2,311,029	.24%
ADEL*	633	$19,029,148	$900,453	.09%
DALLAS CENTER	240	$4,039,055	$191,891	.02%
DEXTER	121	$3,762,483	$179,014	.02%
REDFIELD	123	$2,006,854	$94,984	.01%
WAUKEE	425	$17,898,610	$842,660	.09%
WOODWARD	183	$2,983,096	$141,105	.01%
BOUTON	58	$1,860,362	$88,308	.01%
DAWSON	47	$308,674	$14,665	.00%
DE SOTO	121	$2,720,339	$130,379	.01%
GRANGER	109	$3,249,317	$154,582	.02%
LINDEN	40	$130,111	$6,275	.00%
MINBURN	63	$1,055,224	$50,301	.01%
VAN METER	134	$3,069,251	$144,453	.01%
NON-PERMIT	32	$68,227	$2,628	.00%
OTHER	492	$5,205,368	$244,251	.03%
* TOTAL COUNTY *	3,829	$116,057,744	$5,496,978	.57%
DAVIS COUNTY				
BLOOMFIELD*	578	$24,286,167	$1,154,022	.12%
PULASKI	48	$1,021,461	$48,981	.01%
NON-PERMIT	40	$177,594	$7,918	.00%
OTHER	624	$4,506,177	$214,091	.02%
* TOTAL COUNTY *	1,290	$29,991,399	$1,425,012	.15%
DECATUR COUNTY				
LAMONI	347	$8,071,408	$382,999	.04%
LEON*	365	$11,327,520	$540,218	.06%
DECATUR CITY	72	$1,040,322	$49,533	.01%
GRAND RIVER	44	$214,558	$10,109	.00%
NON-PERMIT	22	$104,706	$5,125	.00%
OTHER	377	$2,058,037	$97,658	.01%
* TOTAL COUNTY *	1,227	$22,816,551	$1,085,642	.11%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DELAWARE COUNTY				
MANCHESTER*	885	$54,107,586	$2,566,271	.27%
EARLVILLE	138	$3,034,702	$143,330	.01%
EDGEWOOD	95	$1,379,213	$64,652	.01%
HOPKINTON	137	$2,900,816	$139,079	.01%
COLESBURG	114	$2,262,120	$107,961	.01%
DELHI	150	$2,922,343	$137,532	.01%
DUNDEE	45	$794,127	$37,932	.00%
DYERSVILLE	41	$1,180,277	$55,902	.01%
GREELEY	46	$356,769	$16,928	.00%
RYAN	95	$758,611	$36,111	.00%
NON-PERMIT	50	$294,652	$13,185	.00%
OTHER	644	$8,664,177	$408,758	.04%
* TOTAL COUNTY *	2,440	$78,655,393	$3,727,641	.39%
DES MOINES COUNTY				
BURLINGTON*	3,282	$263,111,022	$12,510,300	1.29%
MEDIAPOLIS	317	$8,897,560	$419,581	.04%
WEST BURLINGTON	655	$53,530,253	$2,549,477	.26%
DANVILLE	138	$2,945,561	$140,666	.01%
MIDDLETOWN	41	$693,734	$32,865	.00%
NON-PERMIT	109	$1,091,861	$35,446	.00%
OTHER	674	$12,685,587	$599,096	.06%
* TOTAL COUNTY *	5,216	$342,955,578	$16,287,431	1.68%
DICKINSON COUNTY				
MILFORD	520	$17,493,366	$828,051	.09%
SPIRIT LAKE*	1,120	$75,687,400	$3,582,766	.37%
ARNOLDS PARK	512	$12,079,548	$571,005	.06%
LAKE PARK	197	$4,206,434	$199,675	.02%
OKOBOJI	187	$16,017,790	$746,223	.08%
TERRIL	63	$1,106,174	$52,482	.01%
NON-PERMIT	110	$596,632	$25,228	.00%
OTHER	625	$19,335,053	$904,921	.09%
* TOTAL COUNTY *	3,334	$146,522,397	$6,910,351	.71%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DUBUQUE COUNTY				
DUBUQUE*	7,420	$599,001,597	$28,461,474	2.94%
CASCADE	363	$10,164,474	$483,723	.05%
DYERSVILLE	717	$38,686,579	$1,838,280	.19%
EPWORTH	184	$2,075,813	$98,645	.01%
FARLEY	192	$3,652,866	$173,094	.02%
BERNARD	73	$753,711	$35,464	.00%
DURANGO	52	$524,059	$24,906	.00%
HOLY CROSS	97	$887,214	$41,733	.00%
LUXEMBURG	64	$665,173	$31,395	.00%
NEW VIENNA	133	$2,851,365	$135,842	.01%
PEOSTA	146	$3,992,267	$189,253	.02%
SHERRILL	79	$690,369	$32,554	.00%
WORTHINGTON	81	$1,433,089	$67,909	.01%
NON-PERMIT	157	$1,438,934	$43,513	.00%
OTHER	524	$18,547,277	$872,995	.09%
* TOTAL COUNTY *	10,282	$685,364,787	$32,530,780	3.36%
EMMET COUNTY				
ESTHERVILLE*	1,077	$57,830,840	$2,754,234	.28%
ARMSTRONG	281	$7,116,292	$339,492	.04%
RINGSTED	93	$1,920,503	$90,633	.01%
WALLINGFORD	44	$428,526	$20,453	.00%
NON-PERMIT	18	$34,089	$1,525	.00%
OTHER	240	$1,960,699	$92,318	.01%
* TOTAL COUNTY *	1,753	$69,290,949	$3,298,655	.34%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FAYETTE COUNTY				
OELWEIN	1,131	$49,588,926	$2,359,311	.24%
FAYETTE	255	$3,804,710	$181,683	.02%
WEST UNION*	528	$25,721,900	$1,221,135	.13%
ARLINGTON	80	$1,685,908	$80,930	.01%
CLERMONT	151	$3,856,258	$181,023	.02%
ELGIN	133	$3,336,645	$158,330	.02%
HAWKEYE	127	$1,679,909	$79,988	.01%
MAYNARD	85	$2,604,252	$123,829	.01%
ST LUCAS	60	$1,376,161	$65,765	.01%
WADENA	43	$380,941	$18,052	.00%
WAUCOMA	74	$987,801	$46,575	.00%
WESTGATE	47	$330,199	$15,722	.00%
NON-PERMIT	64	$2,003,138	$94,480	.01%
OTHER	637	$11,750,898	$553,098	.06%
* TOTAL COUNTY *	3,415	$109,107,646	$5,179,921	.54%
FLOYD COUNTY				
CHARLES CITY*	1,332	$66,859,223	$3,166,814	.33%
NORA SPRINGS	217	$7,289,094	$346,868	.04%
ROCKFORD	151	$3,143,868	$149,961	.02%
FLOYD	91	$2,194,989	$101,816	.01%
MARBLE ROCK	75	$1,401,360	$65,936	.01%
RUDD	119	$1,416,300	$67,529	.01%
NON-PERMIT	19	$110,094	$4,297	.00%
OTHER	447	$3,314,439	$155,780	.02%
* TOTAL COUNTY *	2,451	$85,729,367	$4,059,001	.42%
FRANKLIN COUNTY				
HAMPTON*	787	$35,135,098	$1,670,749	.17%
ACKLEY	47	$524,636	$25,310	.00%
SHEFFIELD	200	$2,924,190	$139,640	.01%
ALEXANDER	56	$421,066	$20,150	.00%
GENEVA	53	$312,639	$15,026	.00%
LATIMER	109	$4,682,510	$224,595	.02%
NON-PERMIT	79	$144,156	$5,477	.00%
OTHER	425	$3,502,190	$165,193	.02%
* TOTAL COUNTY *	1,756	$47,646,485	$2,266,140	.23%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FREMONT COUNTY				
HAMBURG	255	$5,171,996	$245,859	.03%
SIDNEY*	223	$4,659,077	$222,747	.02%
TABOR	179	$2,195,060	$104,284	.01%
FARRAGUT	91	$914,412	$43,638	.00%
RANDOLPH	45	$267,272	$12,401	.00%
RIVERTON	57	$647,048	$30,913	.00%
NON-PERMIT	36	$174,080	$5,814	.00%
OTHER	423	$22,796,531	$1,085,490	.11%
* TOTAL COUNTY *	1,309	$36,825,476	$1,751,146	.18%
GREENE COUNTY				
JEFFERSON*	838	$43,896,290	$2,083,868	.22%
CHURDAN	101	$902,641	$42,908	.00%
GRAND JCT	172	$3,776,575	$180,098	.02%
SCRANTON	133	$2,159,647	$102,502	.01%
PATON	81	$956,689	$45,352	.00%
RIPPEY	67	$766,768	$35,667	.00%
NON-PERMIT	34	$150,822	$6,219	.00%
OTHER	196	$857,828	$40,947	.00%
* TOTAL COUNTY *	1,622	$53,467,260	$2,537,561	.26%
GRUNDY COUNTY				
GRUNDY CENTER*	460	$18,361,113	$871,902	.09%
REINBECK	326	$8,323,071	$396,064	.04%
CONRAD	223	$4,854,506	$230,213	.02%
DIKE	181	$3,598,144	$170,553	.02%
WELLSBURG	154	$2,120,290	$100,384	.01%
BEAMAN	57	$995,740	$48,111	.00%
HOLLAND	46	$399,440	$18,534	.00%
NON-PERMIT	49	$109,097	$5,082	.00%
OTHER	388	$3,657,725	$173,711	.02%
* TOTAL COUNTY *	1,884	$42,419,126	$2,014,554	.21%

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
GUTHRIE COUNTY				
GUTHRIE CENTER*	333	$15,512,148	$736,397	.08%
PANORA	288	$10,820,287	$507,866	.05%
STUART	198	$6,466,187	$306,907	.03%
BAYARD	91	$1,935,439	$91,576	.01%
CASEY	111	$1,676,928	$78,859	.01%
BAGLEY	47	$380,228	$17,861	.00%
MENLO	62	$1,075,391	$51,240	.01%
YALE	67	$845,490	$40,351	.00%
NON-PERMIT	43	$76,637	$3,576	.00%
OTHER	338	$2,773,300	$130,398	.01%
* TOTAL COUNTY *	1,578	$41,562,035	$1,965,031	.20%
HAMILTON COUNTY				
WEBSTER CITY*	1,299	$55,939,178	$2,647,596	.27%
JEWELL	217	$6,442,656	$307,396	.03%
STRATFORD	199	$4,266,910	$204,046	.02%
WILLIAMS	136	$4,110,823	$194,329	.02%
BLAIRSBURG	41	$1,092,662	$52,351	.01%
ELLSWORTH	113	$2,934,611	$141,888	.01%
KAMRAR	55	$508,451	$24,193	.00%
RANDALL	42	$543,633	$25,251	.00%
STANHOPE	82	$1,273,253	$60,229	.01%
NON-PERMIT	21	$428,116	$13,365	.00%
OTHER	225	$2,478,542	$114,510	.01%
* TOTAL COUNTY *	2,430	$80,018,835	$3,785,154	.39%
HANCOCK COUNTY				
BRITT	413	$11,310,067	$539,923	.06%
GARNER*	462	$23,952,488	$1,139,687	.12%
KANAWHA	149	$3,198,065	$151,981	.02%
KLEMME	114	$1,637,522	$78,348	.01%
CORWITH	104	$1,009,312	$47,929	.00%
CRYSTAL LAKE	60	$480,152	$22,581	.00%
GOODELL	46	$253,363	$11,935	.00%
WODEN	62	$955,652	$45,383	.00%
FOREST CITY	49	$1,748,021	$82,625	.01%
NON-PERMIT	38	$65,820	$2,547	.00%
OTHER	386	$3,288,969	$154,712	.02%
* TOTAL COUNTY *	1,883	$47,899,431	$2,277,651	.24%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HARDIN COUNTY				
IOWA FALLS	1,144	$66,534,674	$3,165,915	.33%
ACKLEY	281	$6,882,975	$326,761	.03%
ELDORA*	544	$19,299,759	$918,982	.09%
ALDEN	153	$3,448,088	$163,153	.02%
HUBBARD	194	$4,416,336	$209,418	.02%
RADCLIFFE	126	$1,117,541	$52,384	.01%
STEAMBOAT ROCK	45	$367,913	$17,442	.00%
UNION	142	$2,832,994	$133,981	.01%
NON-PERMIT	36	$65,003	$2,203	.00%
OTHER	648	$5,832,790	$276,591	.03%
* TOTAL COUNTY *	3,313	$110,798,073	$5,266,830	.54%
HARRISON COUNTY				
DUNLAP	235	$5,607,896	$266,276	.03%
LOGAN*	234	$6,358,011	$302,079	.03%
MISSOURI VALLEY	496	$24,242,640	$1,154,501	.12%
WOODBINE	257	$9,269,327	$442,469	.05%
MAGNOLIA	51	$464,733	$22,087	.00%
MONDAMIN	92	$1,278,515	$61,739	.01%
PERSIA	72	$402,437	$19,065	.00%
PISGAH	70	$709,985	$33,880	.00%
NON-PERMIT	26	$120,499	$4,862	.00%
OTHER	341	$4,176,313	$200,567	.02%
* TOTAL COUNTY *	1,874	$52,630,356	$2,507,525	.26%
HENRY COUNTY				
MT PLEASANT*	1,155	$90,708,194	$4,313,406	.45%
NEW LONDON	240	$5,252,317	$250,271	.03%
WAYLAND	180	$3,465,488	$164,911	.02%
WINFIELD	233	$4,949,826	$235,181	.02%
OLDS	72	$1,112,188	$53,125	.01%
SALEM	50	$384,262	$18,770	.00%
NON-PERMIT	79	$777,201	$29,874	.00%
OTHER	610	$11,999,296	$570,659	.06%
* TOTAL COUNTY *	2,619	$118,648,772	$5,636,197	.58%

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HOWARD COUNTY				
CRESCO*	720	$34,898,061	$1,663,210	.17%
ELMA	150	$1,565,894	$75,389	.01%
LIME SPRINGS	94	$1,600,907	$76,781	.01%
RICEVILLE	77	$1,114,458	$52,237	.01%
CHESTER	75	$1,383,904	$65,548	.01%
PROTIVIN	98	$1,876,973	$90,147	.01%
NON-PERMIT	48	$90,026	$4,024	.00%
OTHER	364	$2,756,243	$131,175	.01%
* TOTAL COUNTY *	1,626	$45,286,466	$2,158,511	.22%
HUMBOLDT COUNTY				
HUMBOLDT	951	$43,292,755	$2,055,053	.21%
DAKOTA CITY*	136	$1,924,240	$90,738	.01%
GILMORE CITY	54	$1,701,516	$80,083	.01%
LIVERMORE	105	$1,512,372	$71,761	.01%
BODE	84	$1,136,882	$52,535	.01%
RENWICK	75	$1,962,702	$94,031	.01%
THOR	41	$145,482	$6,853	.00%
NON-PERMIT	11	$82,434	$2,474	.00%
OTHER	265	$2,839,363	$135,191	.01%
* TOTAL COUNTY *	1,722	$54,597,746	$2,588,719	.27%
IDA COUNTY				
HOLSTEIN	328	$7,340,537	$347,082	.04%
IDA GROVE*	578	$27,035,002	$1,284,078	.13%
BATTLE CREEK	161	$2,737,116	$131,010	.01%
ARTHUR	41	$461,022	$21,991	.00%
GALVA	81	$740,423	$35,157	.00%
NON-PERMIT	27	$84,977	$3,592	.00%
OTHER	194	$576,650	$27,358	.00%
* TOTAL COUNTY *	1,410	$38,975,727	$1,850,268	.19%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
IOWA COUNTY				
MARENGO*	361	$15,198,306	$724,816	.07%
NORTH ENGLISH	170	$2,379,923	$112,555	.01%
WILLIAMSBURG	645	$75,658,973	$3,604,506	.37%
VICTOR	185	$4,027,674	$191,908	.02%
LADORA	53	$258,069	$12,078	.00%
MILLERSBURG	49	$685,467	$32,593	.00%
NON-PERMIT	82	$553,527	$18,090	.00%
OTHER	1,000	$40,923,603	$1,933,469	.20%
* TOTAL COUNTY *	2,545	$139,685,542	$6,630,015	.68%
JACKSON COUNTY				
MAQUOKETA*	1,234	$53,030,121	$2,521,061	.26%
BELLEVUE	523	$11,749,613	$558,700	.06%
PRESTON	219	$6,362,590	$303,535	.03%
SABULA	119	$1,502,797	$70,781	.01%
ANDREW	52	$548,359	$25,779	.00%
BALDWIN	48	$323,171	$15,580	.00%
LA MOTTE	93	$1,320,437	$62,679	.01%
MILES	97	$2,768,657	$131,884	.01%
SPRINGBROOK	48	$482,202	$23,044	.00%
NON-PERMIT	61	$254,299	$8,126	.00%
OTHER	628	$8,774,569	$413,828	.04%
* TOTAL COUNTY *	3,122	$87,116,815	$4,134,997	.43%
JASPER COUNTY				
NEWTON*	2,074	$142,349,028	$6,726,981	.69%
COLFAX	289	$5,696,592	$269,001	.03%
MONROE	292	$8,197,570	$388,387	.04%
BAXTER	181	$2,775,768	$133,167	.01%
KELLOGG	118	$1,651,498	$78,669	.01%
PRAIRIE CITY	175	$9,951,204	$470,578	.05%
LYNNVILLE	94	$1,750,801	$82,938	.01%
MINGO	69	$231,704	$10,919	.00%
SULLY	167	$8,112,894	$384,283	.04%
NON-PERMIT	96	$428,016	$18,095	.00%
OTHER	840	$9,959,131	$468,813	.05%
* TOTAL COUNTY *	4,395	$191,104,206	$9,031,831	.93%

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
JEFFERSON COUNTY				
FAIRFIELD*	1,801	$84,222,450	$4,003,690	.41%
BATAVIA	95	$2,598,774	$123,527	.01%
LIBERTYVILLE	60	$978,356	$47,155	.00%
LOCKRIDGE	42	$469,110	$22,141	.00%
PACKWOOD	54	$868,916	$40,635	.00%
NON-PERMIT	42	$94,483	$3,500	.00%
OTHER	439	$3,327,622	$157,855	.02%
* TOTAL COUNTY *	2,533	$92,559,711	$4,398,503	.45%
JOHNSON COUNTY				
IOWA CITY*	5,431	$536,917,033	$25,541,382	2.64%
CORALVILLE	1,358	$138,281,464	$6,543,529	.68%
LONE TREE	167	$1,969,692	$93,375	.01%
OXFORD	207	$2,765,189	$131,517	.01%
SOLON	265	$5,634,545	$267,400	.03%
HILLS	65	$1,947,675	$93,197	.01%
NORTH LIBERTY	250	$9,433,528	$445,305	.05%
SWISHER	170	$3,367,582	$154,267	.02%
TIFFIN	45	$2,074,204	$98,754	.01%
NON-PERMIT	123	$725,237	$22,020	.00%
OTHER	819	$14,759,888	$698,263	.07%
* TOTAL COUNTY *	8,900	$717,876,037	$34,089,009	3.52%
JONES COUNTY				
ANAMOSA*	610	$44,389,570	$2,112,644	.22%
MONTICELLO	875	$37,741,418	$1,794,281	.19%
OLIN	141	$1,701,816	$81,112	.01%
OXFORD JCT	114	$1,153,093	$54,817	.01%
WYOMING	152	$3,101,431	$146,554	.02%
CENTER JCT	41	$315,242	$14,907	.00%
MARTELLE	58	$557,847	$26,820	.00%
ONSLOW	56	$511,963	$24,524	.00%
NON-PERMIT	90	$541,747	$19,786	.00%
OTHER	821	$11,425,275	$535,558	.06%
* TOTAL COUNTY *	2,958	$101,439,402	$4,811,003	.50%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
KEOKUK COUNTY				
KEOTA	242	$3,797,723	$180,103	.02%
SIGOURNEY*	436	$16,900,502	$803,207	.08%
HEDRICK	135	$1,612,771	$76,655	.01%
RICHLAND	106	$1,710,276	$82,463	.01%
WHAT CHEER	126	$1,570,004	$74,600	.01%
KESWICK	61	$1,556,121	$74,146	.01%
SOUTH ENGLISH	46	$855,705	$40,735	.00%
NON-PERMIT	76	$427,079	$17,091	.00%
OTHER	625	$4,904,007	$233,777	.02%
* TOTAL COUNTY *	1,853	$33,334,188	$1,582,777	.16%
KOSSUTH COUNTY				
ALGONA*	1,263	$68,220,824	$3,229,603	.33%
BANCROFT	230	$5,780,567	$275,648	.03%
BURT	100	$1,715,955	$81,940	.01%
LU VERNE	69	$825,171	$38,730	.00%
SWEA CITY	172	$2,691,225	$126,878	.01%
TITONKA	150	$2,653,120	$126,825	.01%
WESLEY	109	$3,354,688	$158,901	.02%
WHITTEMORE	134	$2,501,675	$118,908	.01%
FENTON	82	$1,393,792	$66,474	.01%
LAKOTA	92	$784,559	$37,180	.00%
LEDYARD	58	$457,944	$21,739	.00%
LONE ROCK	47	$622,513	$29,555	.00%
NON-PERMIT	17	$62,895	$2,480	.00%
OTHER	424	$4,175,412	$195,958	.02%
* TOTAL COUNTY *	2,947	$95,240,340	$4,510,819	.47%
LEE COUNTY				
FT MADISON*	1,559	$90,737,165	$4,305,752	.44%
KEOKUK	1,824	$126,493,778	$6,015,443	.62%
DONNELLSON	278	$4,923,755	$232,699	.02%
MONTROSE	112	$1,352,257	$63,927	.01%
WEST POINT	227	$4,508,791	$213,787	.02%
ST PAUL	51	$2,695,140	$128,547	.01%
HOUGHTON	66	$3,287,840	$157,174	.02%
NON-PERMIT	84	$608,635	$25,169	.00%
OTHER	907	$12,389,142	$586,966	.06%
* TOTAL COUNTY *	5,108	$246,996,503	$11,729,464	1.21%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
LINN COUNTY				
CEDAR RAPIDS*	13,497	$1,514,526,560	$72,044,007	7.44%
MARION	2,633	$157,843,174	$7,500,170	.77%
CENTER POINT	282	$7,129,616	$338,204	.03%
CENTRAL CITY	302	$3,196,492	$151,488	.02%
HIAWATHA	531	$19,480,235	$924,884	.10%
LISBON	259	$3,311,431	$157,789	.02%
MT VERNON	596	$23,502,533	$1,118,205	.12%
COGGON	159	$1,747,532	$83,193	.01%
FAIRFAX	167	$4,301,155	$202,299	.02%
SPRINGVILLE	226	$3,339,562	$157,789	.02%
WALKER	147	$3,745,676	$175,084	.02%
ALBURNETTE	109	$1,411,387	$66,892	.01%
ELY	131	$2,242,855	$104,804	.01%
PALO	114	$4,575,272	$203,900	.02%
ROBINS	48	$394,310	$18,546	.00%
NON-PERMIT	275	$2,870,119	$86,200	.01%
OTHER	676	$13,282,575	$621,560	.06%
* TOTAL COUNTY *	20,152	$1,766,900,484	$83,955,014	8.67%
LOUISA COUNTY				
COLUMBUS JCT	343	$7,918,081	$375,329	.04%
WAPELLO*	338	$9,257,014	$439,942	.05%
MORNING SUN	157	$2,443,706	$115,856	.01%
GRANDVIEW	58	$886,758	$41,981	.00%
OAKVILLE	79	$900,585	$42,916	.00%
NON-PERMIT	27	$190,670	$8,255	.00%
OTHER	370	$5,784,433	$272,688	.03%
* TOTAL COUNTY *	1,372	$27,381,247	$1,296,967	.13%
LUCAS COUNTY				
CHARITON*	768	$49,676,660	$2,361,224	.24%
RUSSELL	87	$1,896,945	$89,333	.01%
LUCAS	52	$158,602	$7,568	.00%
NON-PERMIT	11	$40,047	$1,495	.00%
OTHER	325	$2,975,413	$139,246	.01%
* TOTAL COUNTY *	1,243	$54,747,667	$2,598,866	.27%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
LYON COUNTY				
ROCK RAPIDS*	448	$19,988,677	$949,847	.10%
GEORGE	222	$5,922,244	$281,316	.03%
DOON	109	$2,353,928	$111,384	.01%
INWOOD	177	$4,185,901	$199,402	.02%
LARCHWOOD	165	$3,221,827	$152,331	.02%
LITTLE ROCK	61	$1,139,202	$54,555	.01%
LESTER	69	$1,333,675	$63,409	.01%
NON-PERMIT	20	$92,252	$3,601	.00%
OTHER	419	$3,029,319	$143,403	.01%
* TOTAL COUNTY *	1,690	$41,267,025	$1,959,248	.20%
MADISON COUNTY				
WINTERSET*	726	$35,627,944	$1,688,157	.17%
EARLHAM	187	$5,957,919	$280,644	.03%
ST CHARLES	89	$2,127,936	$101,661	.01%
TRURO	56	$1,072,798	$51,653	.01%
NON-PERMIT	47	$665,050	$30,185	.00%
OTHER	495	$3,425,466	$160,998	.02%
* TOTAL COUNTY *	1,600	$48,877,113	$2,313,298	.24%
MAHASKA COUNTY				
OSKALOOSA*	1,937	$116,598,088	$5,531,676	.57%
NEW SHARON	255	$3,303,439	$156,798	.02%
BARNES CITY	46	$188,572	$8,921	.00%
FREMONT	124	$972,864	$45,991	.00%
LEIGHTON	54	$962,144	$45,193	.00%
ROSE HILL	41	$295,961	$14,115	.00%
NON-PERMIT	36	$76,337	$2,353	.00%
OTHER	453	$16,974,681	$805,933	.08%
* TOTAL COUNTY *	2,946	$139,372,086	$6,610,980	.68%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MARION COUNTY				
KNOXVILLE*	1,070	$63,853,128	$3,031,796	.31%
PELLA	1,293	$71,577,583	$3,385,823	.35%
PLEASANTVILLE	227	$4,136,084	$196,188	.02%
BUSSEY	56	$609,709	$28,835	.00%
MELCHER	106	$1,188,196	$56,274	.01%
NON-PERMIT	79	$454,215	$20,618	.00%
OTHER	780	$8,290,381	$394,146	.04%
* TOTAL COUNTY *	3,611	$150,109,296	$7,113,680	.73%
MARSHALL COUNTY				
MARSHALLTOWN*	3,489	$257,104,537	$12,217,334	1.26%
STATE CENTER	258	$3,502,662	$166,450	.02%
ALBION	83	$846,582	$39,967	.00%
GILMAN	114	$1,515,456	$72,638	.01%
MELBOURNE	89	$664,066	$31,296	.00%
CLEMONS	48	$356,152	$16,773	.00%
LAUREL	61	$836,214	$39,726	.00%
LE GRAND	109	$1,922,341	$91,501	.01%
RHODES	57	$201,558	$9,620	.00%
NON-PERMIT	29	$44,123	$1,327	.00%
OTHER	332	$5,532,819	$260,541	.03%
* TOTAL COUNTY *	4,669	$272,526,510	$12,947,173	1.34%
MILLS COUNTY				
GLENWOOD*	594	$27,188,290	$1,289,941	.13%
MALVERN	160	$3,464,059	$163,620	.02%
EMERSON	102	$1,144,967	$54,483	.01%
HENDERSON	42	$314,874	$14,654	.00%
NON-PERMIT	63	$166,417	$6,842	.00%
OTHER	456	$4,455,975	$212,157	.02%
* TOTAL COUNTY *	1,417	$36,734,582	$1,741,697	.18%

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MITCHELL COUNTY				
OSAGE*	682	$23,355,100	$1,107,784	.11%
ST ANSGAR	250	$13,529,384	$644,155	.07%
RICEVILLE	172	$2,680,326	$127,735	.01%
STACYVILLE	148	$2,763,689	$132,085	.01%
NON-PERMIT	24	$47,008	$2,034	.00%
OTHER	518	$4,898,833	$233,100	.02%
* TOTAL COUNTY *	1,794	$47,274,340	$2,246,893	.23%
MONONA COUNTY				
ONAWA*	591	$23,620,057	$1,123,824	.12%
MAPLETON	323	$9,913,134	$471,891	.05%
UTE	129	$1,619,443	$77,488	.01%
WHITING	101	$985,866	$46,438	.00%
BLENCOE	49	$682,217	$32,565	.00%
CASTANA	45	$155,511	$7,434	.00%
MOORHEAD	75	$755,822	$35,746	.00%
SOLDIER	65	$593,022	$28,020	.00%
NON-PERMIT	36	$563,190	$18,330	.00%
OTHER	273	$3,514,690	$163,335	.02%
* TOTAL COUNTY *	1,687	$42,402,952	$2,005,071	.21%
MONROE COUNTY				
ALBIA*	621	$28,008,535	$1,328,163	.14%
LOVILIA	112	$2,501,534	$117,785	.01%
NON-PERMIT	11	$62,549	$2,906	.00%
OTHER	280	$2,999,846	$142,287	.01%
* TOTAL COUNTY *	1,024	$33,572,464	$1,591,141	.16%
MONTGOMERY COUNTY				
RED OAK*	1,084	$70,494,742	$3,359,049	.35%
VILLISCA	240	$3,857,484	$183,507	.02%
STANTON	168	$4,422,574	$211,121	.02%
ELLIOTT	82	$518,597	$24,791	.00%
NON-PERMIT	30	$209,121	$7,330	.00%
OTHER	268	$1,636,130	$77,658	.01%
* TOTAL COUNTY *	1,872	$81,138,648	$3,863,456	.40%

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MUSCATINE COUNTY				
MUSCATINE*	2,834	$200,864,806	$9,548,792	.99%
WEST LIBERTY	409	$13,537,293	$643,149	.07%
WILTON	460	$32,770,739	$1,566,415	.16%
ATALISSA	55	$504,174	$24,146	.00%
NICHOLS	69	$1,966,487	$92,591	.01%
NON-PERMIT	45	$962,656	$35,142	.00%
OTHER	585	$12,600,680	$594,395	.06%
* TOTAL COUNTY *	4,457	$263,206,835	$12,504,630	1.29%
OBRIEN COUNTY				
SHELDON	1,010	$45,548,670	$2,162,570	.22%
HARTLEY	365	$8,096,548	$384,730	.04%
PAULLINA	287	$6,158,209	$291,849	.03%
PRIMGHAR*	202	$6,427,115	$306,684	.03%
SANBORN	259	$5,317,750	$252,675	.03%
SUTHERLAND	164	$2,682,467	$128,356	.01%
ARCHER	42	$847,290	$40,531	.00%
NON-PERMIT	19	$11,304	$392	.00%
OTHER	344	$2,822,518	$133,038	.01%
* TOTAL COUNTY *	2,692	$77,911,871	$3,700,825	.38%
OSCEOLA COUNTY				
SIBLEY*	521	$19,836,261	$943,833	.10%
ASHTON	83	$1,544,878	$73,289	.01%
OCHEYEDAN	127	$1,603,717	$75,933	.01%
MELVIN	83	$2,044,649	$96,589	.01%
NON-PERMIT	24	$39,224	$1,704	.00%
OTHER	280	$2,944,634	$139,641	.01%
* TOTAL COUNTY *	1,118	$28,013,363	$1,330,989	.14%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
PAGE COUNTY				
CLARINDA*	824	$36,128,277	$1,718,329	.18%
SHENANDOAH	1,082	$39,522,997	$1,882,646	.19%
ESSEX	133	$1,636,449	$77,722	.01%
BRADDYVILLE	53	$391,407	$18,571	.00%
COIN	46	$470,402	$22,459	.00%
NON-PERMIT	64	$425,373	$18,822	.00%
OTHER	394	$3,166,348	$149,606	.02%
* TOTAL COUNTY *	2,596	$81,741,253	$3,888,155	.40%
PALO ALTO COUNTY				
EMMETSBURG*	650	$23,164,550	$1,100,452	.11%
GRAETTINGER	184	$3,367,914	$160,641	.02%
RUTHVEN	138	$2,822,408	$134,213	.01%
WEST BEND	201	$5,637,398	$267,222	.03%
CYLINDER	46	$445,060	$20,996	.00%
MALLARD	72	$764,861	$36,179	.00%
NON-PERMIT	41	$109,970	$3,807	.00%
OTHER	270	$1,905,483	$90,461	.01%
* TOTAL COUNTY *	1,602	$38,217,644	$1,813,971	.19%
PLYMOUTH COUNTY				
LE MARS*	1,510	$80,681,913	$3,831,537	.40%
AKRON	275	$7,460,437	$354,162	.04%
KINGSLEY	285	$6,252,008	$296,155	.03%
REMSEN	350	$9,441,698	$448,191	.05%
MERRILL	134	$2,202,862	$105,682	.01%
HINTON	94	$2,358,958	$112,242	.01%
NON-PERMIT	50	$266,111	$10,561	.00%
OTHER	554	$5,926,044	$279,369	.03%
* TOTAL COUNTY *	3,252	$114,590,031	$5,437,899	.56%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
POCAHONTAS COUNTY				
FONDA	151	$2,012,352	$95,503	.01%
LAURENS	374	$8,479,734	$401,513	.04%
POCAHONTAS*	498	$13,832,242	$657,771	.07%
GILMORE CITY	53	$1,999,315	$94,272	.01%
ROLFE	144	$3,994,287	$190,714	.02%
PALMER	71	$1,123,865	$53,360	.01%
NON-PERMIT	36	$100,726	$4,548	.00%
OTHER	397	$2,084,092	$99,202	.01%
* TOTAL COUNTY *	1,724	$33,626,613	$1,596,883	.16%
POLK COUNTY				
DES MOINES*	26,147	$3,364,582,977	$159,955,353	16.52%
WEST DES MOINES	4,564	$489,636,269	$23,308,588	2.41%
URBANDALE	1,307	$128,809,601	$6,133,406	.63%
ALTOONA	784	$60,887,176	$2,871,187	.30%
ANKENY	2,107	$131,781,873	$6,242,637	.64%
WINDSOR HTS	97	$5,405,829	$260,083	.03%
CLIVE	533	$71,541,813	$3,406,888	.35%
GRIMES	407	$16,826,233	$797,817	.08%
MITCHELLVILLE	127	$1,800,542	$84,719	.01%
POLK CITY	195	$4,005,575	$186,387	.02%
BONDURANT	213	$3,621,047	$168,961	.02%
ELKHART	81	$1,817,756	$86,258	.01%
PLEASANT HILL	106	$6,316,942	$300,170	.03%
RUNNELLS	172	$2,259,009	$106,490	.01%
JOHNSTON	683	$39,812,010	$1,877,370	.19%
ALLEMAN	62	$944,546	$45,355	.00%
NON-PERMIT	404	$15,598,737	$469,392	.05%
OTHER	279	$8,897,711	$426,654	.04%
* TOTAL COUNTY *	38,268	$4,354,545,646	$206,727,715	21.35%

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
POTTAWATTAMIE COUNTY				
COUNCIL BLUFFS*	5,126	$426,074,938	$20,274,784	2.09%
AVOCA	329	$14,869,962	$708,782	.07%
CARTER LAKE	217	$5,751,437	$270,391	.03%
OAKLAND	210	$5,994,884	$284,835	.03%
CARSON	104	$1,008,318	$47,946	.00%
NEOLA	129	$2,827,859	$134,887	.01%
WALNUT	253	$3,506,769	$165,090	.02%
CRESCENT	128	$4,051,533	$189,698	.02%
HANCOCK	50	$897,377	$43,029	.00%
MACEDONIA	57	$1,483,125	$71,174	.01%
MINDEN	101	$2,184,066	$103,642	.01%
TREYNOR	118	$2,333,084	$109,790	.01%
UNDERWOOD	107	$2,222,793	$105,520	.01%
NON-PERMIT	228	$1,295,085	$50,142	.01%
OTHER	862	$12,324,392	$584,019	.06%
* TOTAL COUNTY *	8,019	$486,825,622	$23,143,729	2.39%
POWESHIEK COUNTY				
GRINNELL	1,136	$106,384,829	$5,051,386	.52%
BROOKLYN	351	$19,427,811	$925,539	.10%
MONTEZUMA*	437	$12,054,670	$573,839	.06%
VICTOR	48	$2,529,257	$119,491	.01%
DEEP RIVER	50	$678,298	$32,363	.00%
MALCOM	76	$1,991,688	$94,601	.01%
NON-PERMIT	62	$329,915	$15,475	.00%
OTHER	516	$5,855,395	$277,653	.03%
* TOTAL COUNTY *	2,676	$149,251,863	$7,090,347	.73%
RINGGOLD COUNTY				
MOUNT AYR*	410	$15,659,040	$743,638	.08%
DIAGONAL	69	$723,871	$34,411	.00%
ELLSTON	43	$275,978	$12,464	.00%
KELLERTON	49	$266,585	$12,358	.00%
NON-PERMIT	18	$20,807	$983	.00%
OTHER	236	$2,070,916	$98,650	.01%
* TOTAL COUNTY *	825	$19,017,197	$902,504	.09%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SAC COUNTY				
SAC CITY*	533	$16,587,086	$787,638	.08%
LAKE VIEW	285	$7,792,584	$369,308	.04%
ODEBOLT	218	$4,330,095	$206,075	.02%
EARLY	104	$1,423,421	$67,924	.01%
SCHALLER	199	$3,178,012	$150,508	.02%
WALL LAKE	189	$5,453,297	$258,384	.03%
AUBURN	59	$910,166	$43,061	.00%
LYTTON	79	$917,316	$43,584	.00%
NEMAHA	41	$431,440	$20,563	.00%
NON-PERMIT	51	$334,035	$11,633	.00%
OTHER	330	$5,251,096	$246,015	.03%
* TOTAL COUNTY *	2,088	$46,608,548	$2,204,693	.23%
SCOTT COUNTY				
DAVENPORT*	10,268	$1,088,750,090	$51,796,709	5.35%
BETTENDORF	2,884	$249,306,249	$11,825,732	1.22%
BUFFALO	121	$7,348,150	$337,477	.03%
LE CLAIRE	405	$5,372,879	$253,982	.03%
BLUE GRASS	317	$5,200,278	$247,122	.03%
ELDRIDGE	579	$24,046,680	$1,135,140	.12%
PRINCETON	166	$2,883,398	$136,254	.01%
WALCOTT	315	$17,469,963	$828,407	.09%
DIXON	80	$1,153,976	$55,375	.01%
DONAHUE	93	$615,151	$28,981	.00%
LONG GROVE	139	$1,788,598	$84,778	.01%
MCCAUSLAND	74	$778,949	$36,869	.00%
NEW LIBERTY	46	$131,618	$6,256	.00%
RIVERDALE	65	$1,730,921	$81,140	.01%
NON-PERMIT	206	$3,143,334	$95,234	.01%
OTHER	461	$14,968,810	$708,272	.07%
* TOTAL COUNTY *	16,219	$1,424,689,044	$67,657,728	6.99%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SHELBY COUNTY				
HARLAN*	1,068	$49,338,704	$2,344,030	.24%
ELK HORN	146	$2,265,485	$107,731	.01%
SHELBY	121	$1,304,728	$62,327	.01%
DEFIANCE	99	$1,135,478	$54,005	.01%
EARLING	123	$848,847	$40,400	.00%
IRWIN	111	$1,602,140	$76,751	.01%
PANAMA	74	$883,144	$41,738	.00%
PORTSMOUTH	60	$974,393	$46,600	.00%
NON-PERMIT	29	$321,852	$14,735	.00%
OTHER	301	$2,857,117	$135,470	.01%
* TOTAL COUNTY *	2,132	$61,531,888	$2,923,787	.30%
SIOUX COUNTY				
HAWARDEN	551	$16,828,666	$796,352	.08%
ALTON	169	$5,578,434	$263,366	.03%
HULL	265	$6,064,065	$288,680	.03%
ORANGE CITY*	713	$37,339,044	$1,775,090	.18%
ROCK VALLEY	546	$23,452,412	$1,115,785	.12%
SIOUX CENTER	995	$50,889,120	$2,417,207	.25%
BOYDEN	156	$2,337,343	$111,293	.01%
HOSPERS	172	$3,258,275	$153,989	.02%
IRETON	151	$4,914,654	$233,308	.02%
GRANVILLE	73	$946,147	$44,678	.00%
MAURICE	58	$420,124	$19,564	.00%
NON-PERMIT	46	$333,145	$12,272	.00%
OTHER	741	$6,685,793	$317,889	.03%
* TOTAL COUNTY *	4,636	$159,047,222	$7,549,473	.78%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
STORY COUNTY				
AMES	4,132	$384,000,366	$18,272,929	1.89%
NEVADA*	819	$35,238,460	$1,671,962	.17%
STORY CITY	559	$31,659,528	$1,506,535	.16%
CAMBRIDGE	58	$650,495	$30,821	.00%
COLO	113	$1,693,518	$79,937	.01%
MAXWELL	117	$1,227,064	$58,149	.01%
ROLAND	160	$1,728,983	$81,786	.01%
SLATER	189	$6,822,507	$322,162	.03%
ZEARING	108	$1,995,189	$95,539	.01%
COLLINS	41	$883,645	$42,689	.00%
GILBERT	108	$1,151,970	$55,189	.01%
HUXLEY	278	$5,547,230	$263,770	.03%
MCCALLSBURG	50	$632,075	$30,226	.00%
NON-PERMIT	115	$2,095,148	$74,979	.01%
OTHER	765	$12,243,534	$573,659	.06%
* TOTAL COUNTY *	7,612	$487,569,712	$23,160,332	2.39%
TAMA COUNTY				
TAMA	486	$11,096,721	$525,793	.05%
DYSART	232	$5,835,436	$276,775	.03%
TOLEDO*	415	$25,499,514	$1,212,667	.13%
TRAER	322	$7,910,113	$375,665	.04%
GARWIN	103	$687,398	$32,717	.00%
GLADBROOK	221	$6,644,639	$317,200	.03%
CHELSEA	123	$1,739,647	$83,367	.01%
CLUTIER	86	$664,674	$31,602	.00%
ELBERON	45	$468,534	$22,641	.00%
LINCOLN	41	$883,739	$42,432	.00%
MONTOUR	49	$2,599,309	$122,835	.01%
NON-PERMIT	32	$84,234	$3,163	.00%
OTHER	363	$4,563,253	$209,052	.02%
* TOTAL COUNTY *	2,518	$68,677,211	$3,255,909	.34%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
TAYLOR COUNTY				
BEDFORD*	408	$8,227,223	$388,804	.04%
LENOX	286	$6,924,908	$326,807	.03%
CLEARFIELD	104	$896,735	$42,560	.00%
NEW MARKET	48	$244,791	$11,408	.00%
BLOCKTON	48	$472,819	$22,785	.00%
NON-PERMIT	24	$38,922	$1,641	.00%
OTHER	206	$580,724	$27,532	.00%
* TOTAL COUNTY *	1,124	$17,386,122	$821,537	.08%
UNION COUNTY				
CRESTON*	1,199	$71,801,822	$3,412,171	.35%
AFTON	125	$2,867,049	$135,532	.01%
LORIMOR	54	$490,189	$23,426	.00%
NON-PERMIT	36	$84,983	$3,659	.00%
OTHER	259	$2,652,063	$125,284	.01%
* TOTAL COUNTY *	1,673	$77,896,106	$3,700,072	.38%
VAN BUREN COUNTY				
KEOSAUQUA*	240	$4,945,216	$233,906	.02%
BONAPARTE	109	$1,537,120	$73,494	.01%
FARMINGTON	195	$2,547,691	$119,060	.01%
MILTON	71	$749,502	$35,533	.00%
BIRMINGHAM	61	$568,003	$26,961	.00%
CANTRIL	80	$932,709	$44,511	.00%
STOCKPORT	74	$1,593,455	$75,782	.01%
NON-PERMIT	69	$282,065	$9,516	.00%
OTHER	434	$4,967,527	$235,931	.02%
* TOTAL COUNTY *	1,333	$18,123,288	$854,694	.09%

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WAPELLO COUNTY				
OTTUMWA*	3,407	$235,578,022	$11,202,354	1.16%
ELDON	204	$3,174,380	$151,093	.02%
EDDYVILLE	138	$1,939,959	$91,548	.01%
AGENCY	137	$1,372,520	$64,674	.01%
BLAKESBURG	69	$808,324	$37,604	.00%
NON-PERMIT	134	$1,749,551	$76,674	.01%
OTHER	575	$6,120,390	$289,702	.03%
* TOTAL COUNTY *	4,664	$250,743,146	$11,913,649	1.23%
WARREN COUNTY				
INDIANOLA*	1,749	$76,966,599	$3,650,223	.38%
CARLISLE	438	$9,663,981	$458,982	.05%
NORWALK	507	$10,851,604	$511,855	.05%
MILO	126	$1,164,314	$55,456	.01%
CUMMING	86	$806,812	$37,984	.00%
HARTFORD	80	$549,178	$26,037	.00%
LACONA	87	$1,402,302	$66,831	.01%
MARTENSDALE	80	$1,874,339	$89,228	.01%
NEW VIRGINIA	122	$678,086	$32,425	.00%
ST MARYS	40	$533,737	$25,340	.00%
NON-PERMIT	24	$210,990	$6,333	.00%
OTHER	294	$4,590,857	$214,380	.02%
* TOTAL COUNTY *	3,633	$109,292,799	$5,175,074	.53%
WASHINGTON COUNTY				
WASHINGTON*	1,314	$64,430,315	$3,063,692	.32%
KALONA	590	$16,666,343	$786,298	.08%
BRIGHTON	136	$1,761,567	$83,530	.01%
RIVERSIDE	191	$1,940,505	$91,857	.01%
WELLMAN	251	$8,037,652	$381,575	.04%
AINSWORTH	83	$1,102,041	$51,906	.01%
CRAWFORDSVILLE	87	$884,452	$41,984	.00%
NON-PERMIT	14	$36,992	$1,143	.00%
OTHER	511	$6,776,961	$322,358	.03%
* TOTAL COUNTY *	3,177	$101,636,828	$4,824,343	.50%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WAYNE COUNTY				
CORYDON*	420	$10,473,625	$497,777	.05%
SEYMOUR	143	$1,531,288	$72,186	.01%
ALLERTON	141	$1,288,370	$61,219	.01%
HUMESTON	163	$3,327,736	$158,324	.02%
LINEVILLE	60	$817,323	$38,747	.00%
NON-PERMIT	25	$139,638	$5,151	.00%
OTHER	290	$2,698,516	$127,458	.01%
* TOTAL COUNTY *	1,242	$20,276,496	$960,862	.10%
WEBSTER COUNTY				
FT DODGE*	3,700	$315,601,040	$14,989,056	1.55%
GOWRIE	264	$9,160,952	$435,639	.04%
DAYTON	195	$2,571,017	$121,295	.01%
LEHIGH	100	$1,674,587	$79,437	.01%
OTHO	43	$435,322	$20,660	.00%
BADGER	68	$1,086,232	$52,269	.01%
CALLENDER	63	$590,103	$28,150	.00%
DUNCOMBE	56	$631,366	$29,912	.00%
HARCOURT	66	$1,876,018	$88,134	.01%
MOORLAND	46	$196,381	$9,335	.00%
VINCENT	48	$1,205,601	$56,869	.01%
NON-PERMIT	111	$544,700	$21,085	.00%
OTHER	778	$10,808,390	$512,607	.05%
* TOTAL COUNTY *	5,538	$346,381,709	$16,444,448	1.70%
WINNEBAGO COUNTY				
FOREST CITY*	574	$20,476,607	$973,213	.10%
BUFFALO CENTER	237	$7,609,330	$361,029	.04%
LAKE MILLS	416	$13,464,075	$640,226	.07%
THOMPSON	117	$5,134,852	$245,750	.03%
LELAND	76	$1,002,247	$47,312	.00%
RAKE	57	$721,889	$34,602	.00%
NON-PERMIT	101	$112,108	$4,724	.00%
OTHER	315	$6,313,689	$297,002	.03%
* TOTAL COUNTY *	1,893	$54,834,797	$2,603,858	.27%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WINNESHIEK COUNTY				
DECORAH*	1,368	$86,599,683	$4,112,228	.42%
CALMAR	183	$6,804,160	$324,140	.03%
OSSIAN	203	$4,123,535	$196,281	.02%
FT. ATKINSON	113	$1,793,130	$84,796	.01%
RIDGEWAY	90	$1,039,741	$49,551	.01%
SPILLVILLE	91	$1,506,127	$71,171	.01%
NON-PERMIT	49	$394,188	$16,531	.00%
OTHER	677	$11,558,828	$545,188	.06%
* TOTAL COUNTY *	2,774	$113,819,392	$5,399,886	.56%
WOODBURY COUNTY				
SIOUX CITY*	8,674	$790,290,163	$37,574,112	3.88%
MOVILLE	212	$12,932,035	$613,913	.06%
ANTHON	199	$3,280,519	$156,201	.02%
CORRECTIONVILLE	208	$3,551,783	$168,244	.02%
DANBURY	117	$2,440,126	$115,513	.01%
SERGEANT BLUFF	241	$6,699,771	$318,166	.03%
SLOAN	112	$2,533,295	$119,980	.01%
CUSHING	77	$250,649	$11,746	.00%
HORNICK	78	$1,792,123	$85,518	.01%
LAWTON	108	$1,847,732	$87,388	.01%
PIERSON	100	$1,696,588	$80,787	.01%
SALIX	73	$1,127,909	$54,189	.01%
SMITHLAND	64	$479,483	$22,605	.00%
NON-PERMIT	224	$2,800,184	$84,749	.01%
OTHER	417	$5,904,589	$281,713	.03%
* TOTAL COUNTY *	10,904	$837,626,949	$39,774,824	4.11%
WORTH COUNTY				
MANLY	173	$2,473,808	$116,799	.01%
NORTHWOOD*	394	$12,312,508	$584,834	.06%
FERTILE	61	$766,518	$36,117	.00%
GRAFTON	67	$792,082	$37,522	.00%
HANLONTOWN	51	$524,156	$25,101	.00%
KENSETT	61	$331,245	$15,352	.00%
NON-PERMIT	26	$72,328	$2,645	.00%
OTHER	302	$1,892,896	$89,919	.01%
* TOTAL COUNTY *	1,135	$19,165,541	$908,289	.09%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WRIGHT COUNTY				
CLARION*	627	$22,619,539	$1,079,030	.11%
EAGLE GROVE	516	$20,516,625	$973,587	.10%
BELMOND	553	$20,687,305	$983,059	.10%
DOWS	141	$2,207,538	$105,111	.01%
GOLDFIELD	157	$2,583,097	$122,488	.01%
ROWAN	51	$739,249	$35,753	.00%
WOOLSTOCK	53	$880,303	$41,202	.00%
NON-PERMIT	22	$155,430	$6,998	.00%
OTHER	317	$2,366,900	$111,076	.01%
* TOTAL COUNTY *	2,437	$72,755,986	$3,458,304	.36%
* LATE FILERS *	21,305	$227,261,255	$9,959,843	1.03%
** GRAND TOTAL **	381,417	$20,410,006,777	$968,089,532	100.00%

* PERCENTAGES MAY NOT EQUAL 100 % DUE TO ROUNDING

* FOR TOWNS THIS INDICATES THE COUNTY SEAT

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1993

NON-RESIDENT

CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	0	$0
BLDG. MTL.	0	$0
GEN. MDSE.	0	$0
FOOD	0	$0
MOTOR VEH.	0	$0
APPAREL	0	$0
HOME FURN.	0	$0
EAT DRINK	0	$0
SPECIALTY	0	$0
SERVICES	0	$0
WHOLESALE	0	$0
MISC.	98	$15,562
* TOTAL *	98	$15,562

ADAIR COUNTY TOTAL

CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	53	$437,548
BLDG. MTL.	61	$173,902
GEN. MDSE.	36	$148,861
FOOD		
MOTOR VEH.	86	$144,029
APPAREL		
HOME FURN.		
EAT DRINK	100	$212,030
SPECIALTY	238	$69,806
SERVICES	454	$213,136
WHOLESALE	126	$210,078
MISC.	255	$244,375
* TOTAL *	1,409	$1,853,765

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1993

ADAMS	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	27	$189,784
BLDG. MTL.		
GEN. MDSE.	29	$74,756
FOOD	20	$55,667
MOTOR VEH.	55	$94,085
APPAREL		
HOME FURN.	23	$21,897
EAT DRINK	77	$70,304
SPECIALTY	139	$78,655
SERVICES	213	$82,783
WHOLESALE	69	$57,513
MISC.	123	$147,048
* TOTAL *	775	$872,492

ALLAMAKEE	WAUKON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			54	$503,869	54	$503,869
BLDG. MTL.	23	$128,822	41	$112,529	64	$241,351
GEN. MDSE.	24	$181,133	44	$114,166	68	$295,299
FOOD			29	$78,820	29	$78,820
MOTOR VEH.	68	$195,621	60	$149,104	128	$344,725
APPAREL	22	$70,361			22	$70,361
HOME FURN.	32	$33,865	22	$15,653	54	$49,518
EAT DRINK	62	$127,458	121	$160,374	183	$287,832
SPECIALTY	102	$124,023	214	$75,092	316	$199,115
SERVICES	308	$169,587	475	$149,729	783	$319,316
WHOLESALE	43	$265,205	119	$190,010	162	$455,215
MISC.	117	$344,975	164	$83,564	281	$428,539
* TOTAL *	801	$1,641,050	1,343	$1,632,910	2,144	$3,273,960

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1993

APPANOOSE	CENTERVILLE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	36	$364,255	31	$239,939	67	$604,194
BLDG. MTL.	24	$143,199	31	$41,420	55	$184,619
GEN. MDSE.	36	$752,446			36	$752,446
FOOD	38	$300,995	21	$32,537	59	$333,532
MOTOR VEH.	42	$163,539	59	$25,431	101	$188,970
APPAREL	38	$82,690			38	$82,690
HOME FURN.	51	$151,543			51	$151,543
EAT DRINK	92	$225,762	65	$47,152	157	$272,914
SPECIALTY	257	$204,458	167	$34,458	424	$238,916
SERVICES	347	$219,279	293	$57,516	640	$276,795
WHOLESALE	62	$184,136	48	$23,344	110	$207,480
MISC.	98	$151,813	114	$38,594	212	$190,407
* TOTAL *	1,121	$2,944,115	829	$540,391	1,950	$3,484,506

AUDUBON	AUDUBON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			34	$22,491	34	$22,491
BLDG. MTL.	25	$95,933			25	$95,933
GEN. MDSE.						
FOOD						
MOTOR VEH.	28	$68,330	23	$28,164	51	$96,494
APPAREL						
HOME FURN.	27	$86,653			27	$86,653
EAT DRINK	46	$70,309	54	$42,869	100	$113,178
SPECIALTY	87	$49,802	116	$13,315	203	$63,117
SERVICES	200	$119,564	154	$69,654	354	$189,218
WHOLESALE	68	$108,568	50	$27,735	118	$136,303
MISC.	165	$512,660	125	$57,985	290	$570,645
* TOTAL *	646	$1,111,819	556	$262,213	1,202	$1,374,032

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1993

BENTON	BELLE PLAINE		VINTON*		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			38	$639,631	101	$186,747
BLDG. MTL.					59	$98,487
GEN. MDSE.						
FOOD					36	$101,735
MOTOR VEH.	35	$91,180	60	$82,055	87	$130,785
APPAREL						
HOME FURN.			34	$120,981	20	$48,907
EAT DRINK	36	$55,771	52	$140,209	95	$88,033
SPECIALTY	67	$28,735	149	$89,858	343	$102,002
SERVICES	157	$92,923	305	$137,427	580	$178,524
WHOLESALE	26	$25,719	49	$96,225	220	$179,272
MISC.	120	$487,982	205	$521,067	254	$208,990
* TOTAL *	441	$782,310	892	$1,827,453	1,795	$1,323,482

BENTON	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	139	$826,378
BLDG. MTL.	59	$98,487
GEN. MDSE.		
FOOD	36	$101,735
MOTOR VEH.	182	$304,020
APPAREL		
HOME FURN.	54	$169,888
EAT DRINK	183	$284,013
SPECIALTY	559	$220,595
SERVICES	1,042	$408,874
WHOLESALE	295	$301,216
MISC.	579	$1,218,039
* TOTAL *	3,128	$3,933,245

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1993

BLACK HAWK	WATERLOO*		CEDAR FALLS		EVANSDALE	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	112	$4,561,454	36	$1,158,098		
BLDG. MTL.	167	$2,153,595	59	$627,569		
GEN. MDSE.	123	$5,451,960	62	$2,336,942		
FOOD	153	$1,675,985	97	$771,254		
MOTOR VEH.	398	$1,482,693	158	$658,607	22	$22,964
APPAREL	205	$810,488	159	$561,803		
HOME FURN.	292	$1,235,140	145	$340,925		
EAT DRINK	631	$2,502,755	350	$1,748,550	47	$148,274
SPECIALTY	1,567	$1,927,060	978	$1,071,552	96	$13,555
SERVICES	2,464	$4,352,411	1,243	$1,645,151	139	$70,364
WHOLESALE	543	$3,898,642	242	$926,725	25	$8,477
MISC.	980	$3,013,960	414	$915,263	105	$172,404
* TOTAL *	7,635	$33,066,143	3,943	$12,762,439	434	$436,038

BLACK HAWK	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	56	$215,657	204	$5,935,209
BLDG. MTL.	50	$159,628	276	$2,940,792
GEN. MDSE.			185	$7,788,902
FOOD	22	$79,569	272	$2,526,808
MOTOR VEH.	86	$296,360	664	$2,460,624
APPAREL			364	$1,372,291
HOME FURN.	38	$64,195	475	$1,640,260
EAT DRINK	122	$153,009	1,150	$4,552,588
SPECIALTY	304	$47,046	2,945	$3,059,213
SERVICES	424	$230,954	4,270	$6,298,880
WHOLESALE	129	$196,913	939	$5,030,757
MISC.	420	$175,960	1,919	$4,277,587
* TOTAL *	1,651	$1,619,291	13,663	$47,883,911

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1993

BOONE	BOONE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	44	$807,505	61	$363,228	105	$1,170,733
BLDG. MTL.	35	$205,125	35	$59,716	70	$264,841
GEN. MDSE.	48	$892,296			48	$892,296
FOOD	31	$340,387			31	$340,387
MOTOR VEH.	86	$283,234	75	$140,065	161	$423,299
APPAREL	36	$83,760			36	$83,760
HOME FURN.	34	$412,230	37	$23,489	71	$435,719
EAT DRINK	123	$425,228	68	$76,397	191	$501,625
SPECIALTY	351	$229,949	242	$32,839	593	$262,788
SERVICES	602	$417,322	393	$120,634	995	$537,956
WHOLESALE	113	$225,918	87	$58,538	200	$284,456
MISC.	198	$285,435	249	$330,186	447	$615,621
* TOTAL *	1,701	$4,608,389	1,247	$1,205,092	2,948	$5,813,481

BREMER	WAVERLY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			65	$334,190	65	$334,190
BLDG. MTL.			46	$152,522	46	$152,522
GEN. MDSE.	30	$689,626	42	$132,515	72	$822,141
FOOD	20	$287,258	28	$108,218	48	$395,476
MOTOR VEH.	62	$206,007	93	$157,871	155	$363,878
APPAREL	48	$112,840	21	$6,655	69	$119,495
HOME FURN.	45	$93,296	51	$28,648	96	$121,944
EAT DRINK	89	$378,087	104	$123,232	193	$501,319
SPECIALTY	247	$269,972	334	$98,752	581	$368,724
SERVICES	404	$653,397	590	$301,520	994	$954,917
WHOLESALE	74	$132,542	190	$221,707	264	$354,249
MISC.	173	$495,280	307	$230,439	480	$725,719
* TOTAL *	1,192	$3,318,305	1,871	$1,896,269	3,063	$5,214,574

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1993

BUCHANAN	INDEPENDENCE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	31	$600,931	67	$182,208	98	$783,139
BLDG. MTL.	45	$156,923	52	$342,802	97	$499,725
GEN. MDSE.	32	$559,129	29	$65,429	61	$624,558
FOOD			37	$103,589	37	$103,589
MOTOR VEH.	71	$163,326	100	$230,684	171	$394,010
APPAREL						
HOME FURN.	35	$29,237	41	$22,372	76	$51,609
EAT DRINK	97	$249,641	119	$91,895	216	$341,536
SPECIALTY	230	$155,428	339	$73,035	569	$228,463
SERVICES	359	$214,235	589	$201,946	948	$416,181
WHOLESALE	75	$148,256	224	$292,905	299	$441,161
MISC.	175	$258,661	245	$122,206	420	$380,867
* TOTAL *	1,150	$2,535,767	1,842	$1,729,071	2,992	$4,264,838

BUENA VISTA	STORM LAKE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	45	$568,474	55	$200,245	100	$768,719
BLDG. MTL.			51	$113,356	51	$113,356
GEN. MDSE.	36	$993,994	40	$86,199	76	$1,080,193
FOOD	32	$327,623			32	$327,623
MOTOR VEH.	101	$356,145	41	$41,319	142	$397,464
APPAREL	72	$227,915			72	$227,915
HOME FURN.	81	$117,979	36	$115,937	117	$233,916
EAT DRINK	126	$484,563	98	$79,760	224	$564,323
SPECIALTY	259	$595,000	283	$77,886	542	$672,886
SERVICES	494	$417,014	460	$153,399	954	$570,413
WHOLESALE	114	$375,623	137	$161,913	251	$537,536
MISC.	213	$439,40	230	$112,406	443	$551,809
* TOTAL *	1,573	$4,903,73	1,431	$1,142,420	3,004	$6,046,153

BUTLER	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	110	$663,749
BLDG. MTL.	88	$254,111
GEN. MDSE.	58	$198,894
FOOD	70	$88,578
MOTOR VEH.	101	$110,258
APPAREL	22	$9,584
HOME FURN.	65	$75,257
EAT DRINK	168	$195,893
SPECIALTY	381	$96,539
SERVICES	814	$311,989
WHOLESALE	229	$236,483
MISC.	292	$116,635
* TOTAL *	2,398	$2,357,970

CALHOUN	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	93	$429,713
BLDG. MTL.	64	$125,336
GEN. MDSE.	45	$125,378
FOOD	37	$138,912
MOTOR VEH.	93	$97,049
APPAREL		
HOME FURN.	74	$58,264
EAT DRINK	94	$116,376
SPECIALTY	316	$98,978
SERVICES	618	$286,446
WHOLESALE	181	$191,784
MISC.	299	$189,059
* TOTAL *	1,914	$1,857,295

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1993

CARROLL	CARROLL*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	51	$732,763	114	$265,994	165	$998,757
BLDG. MTL.	42	$287,582	69	$253,807	111	$541,389
GEN. MDSE.	38	$1,219,875	30	$72,131	68	$1,292,006
FOOD	21	$386,539	32	$53,805	53	$440,344
MOTOR VEH.	76	$250,187	91	$119,602	167	$369,789
APPAREL	71	$285,377			71	$285,377
HOME FURN.	64	$192,815	48	$44,990	112	$237,805
EAT DRINK	126	$546,709	141	$154,790	267	$701,499
SPECIALTY	257	$408,017	193	$137,181	450	$545,198
SERVICES	606	$656,329	485	$224,928	1,091	$881,257
WHOLESALE	164	$610,953	212	$205,448	376	$816,401
MISC.	236	$180,389	284	$268,728	520	$449,117
* TOTAL *	1,752	$5,757,535	1,699	$1,801,404	3,451	$7,558,939

CASS	ATLANTIC*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	35	$380,170	72	$125,211	107	$505,381
BLDG. MTL.	29	$150,496	20	$40,558	49	$191,054
GEN. MDSE.	35	$536,694			35	$536,694
FOOD	29	$296,020	30	$58,715	59	$354,735
MOTOR VEH.	83	$162,613	65	$70,933	148	$233,546
APPAREL	51	$141,711			51	$141,711
HOME FURN.	35	$90,053	28	$7,095	63	$97,148
EAT DRINK	96	$307,312	86	$104,912	182	$412,224
SPECIALTY	253	$279,123	181	$34,133	434	$313,256
SERVICES	427	$320,550	356	$137,268	783	$457,818
WHOLESALE	139	$334,741	147	$104,668	286	$439,409
MISC.	209	$276,748	205	$150,597	414	$427,345
* TOTAL *	1,421	$3,276,231	1,190	$834,090	2,611	$4,110,321

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1993

CEDAR	TIPTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			70	$95,608	70	$95,608
BLDG. MTL.			33	$102,552	33	$102,552
GEN. MDSE.	20	$347,861	28	$113,532	48	$461,393
FOOD			25	$80,650	25	$80,650
MOTOR VEH.	45	$95,255	119	$135,565	164	$230,820
APPAREL	28	$47,084			28	$47,084
HOME FURN.	21	$59,383	52	$27,226	73	$86,609
EAT DRINK	43	$98,676	139	$215,110	182	$313,786
SPECIALTY	119	$69,867	351	$110,097	470	$179,964
SERVICES	221	$89,478	580	$223,336	801	$312,814
WHOLESALE	47	$68,307	179	$327,509	226	$395,816
MISC.	139	$364,141	387	$283,969	526	$648,110
* TOTAL *	683	$1,240,052	1,963	$1,715,154	2,646	$2,955,206

CERRO GORDO	MASON CITY*		CLEAR LAKE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	63	$2,048,330	39	$400,109	54	$51,703
BLDG. MTL.	85	$659,594	32	$122,865		
GEN. MDSE.	74	$4,201,202	41	$102,313		
FOOD	54	$1,013,124				
MOTOR VEH.	222	$802,203	79	$230,374	42	$135,186
APPAREL	144	$553,166	26	$28,773		
HOME FURN.	144	$571,615	54	$121,657		
EAT DRINK	315	$1,267,402	143	$502,050	79	$73,706
SPECIALTY	805	$1,087,857	259	$140,015	221	$54,012
SERVICES	1,302	$1,757,257	383	$350,402	304	$136,568
WHOLESALE	342	$1,721,454	89	$197,172	131	$66,659
MISC.	520	$566,399	148	$452,991	511	$181,941
* TOTAL *	4,070	$16,249,603	1,293	$2,648,721	1,342	$699,775

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1993

CERRO GORDO	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	156	$2,500,142
BLDG. MTL.	117	$782,459
GEN. MDSE.	115	$4,303,515
FOOD	54	$1,013,124
MOTOR VEH.	343	$1,167,763
APPAREL	170	$581,939
HOME FURN.	198	$693,272
EAT DRINK	537	$1,843,158
SPECIALTY	1,285	$1,281,884
SERVICES	1,989	$2,244,227
WHOLESALE	562	$1,985,285
MISC.	1,179	$1,201,331
* TOTAL *	6,705	$19,598,099

CHEROKEE	CHEROKEE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	24	$474,339	67	$113,326	91	$587,665
BLDG. MTL.						
GEN. MDSE.	24	$325,342	24	$56,144	48	$381,486
FOOD						
MOTOR VEH.	71	$193,830	42	$31,743	113	$225,573
APPAREL	42	$123,978			42	$123,978
HOME FURN.	36	$77,480			36	$77,480
EAT DRINK	88	$256,872	55	$47,703	143	$304,575
SPECIALTY	220	$204,911	179	$102,013	399	$306,924
SERVICES	405	$265,797	382	$129,162	787	$394,959
WHOLESALE	82	$208,674	108	$46,770	190	$255,444
MISC.	200	$515,382	245	$302,125	445	$817,507
* TOTAL *	1,192	$2,646,605	1,102	$828,986	2,294	$3,475,591

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1993

CHICKASAW	NEW HAMPTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$166,547	61	$158,341	81	$324,888
BLDG. MTL.	25	$144,543	49	$64,245	74	$208,788
GEN. MDSE.						
FOOD			22	$35,765	22	$35,765
MOTOR VEH.	88	$187,844	69	$54,755	157	$242,599
APPAREL	27	$41,371			27	$41,371
HOME FURN.	32	$95,652	20	$20,499	52	$116,151
EAT DRINK	70	$174,169	70	$93,409	140	$267,578
SPECIALTY	156	$127,433	207	$64,697	363	$192,130
SERVICES	240	$228,352	439	$178,828	679	$407,180
WHOLESALE	104	$169,805	140	$128,322	244	$298,127
MISC.	109	$311,906	236	$167,506	345	$479,412
* TOTAL *	871	$1,647,622	1,313	$966,367	2,184	$2,613,989

CLARKE	OSCEOLA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			30	$267,691	30	$267,691
BLDG. MTL.						
GEN. MDSE.	24	$246,776			24	$246,776
FOOD	20	$234,445			20	$234,445
MOTOR VEH.	60	$102,571	29	$2,635	89	$105,206
APPAREL						
HOME FURN.	32	$21,398			32	$21,398
EAT DRINK	69	$228,336	28	$30,769	97	$259,105
SPECIALTY	134	$125,841	90	$24,879	224	$150,720
SERVICES	277	$166,522	121	$34,951	398	$201,473
WHOLESALE	55	$28,805	47	$19,995	102	$48,800
MISC.	129	$464,958	84	$59,183	213	$524,141
* TOTAL *	800	$1,619,652	429	$440,103	1,229	$2,059,755

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1993

CLAY	SPENCER*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	45	$578,545	86	$90,935	131	$669,480
BLDG. MTL.	60	$242,389	29	$18,986	89	$261,375
GEN. MDSE.	27	$879,197			27	$879,197
FOOD	37	$467,192			37	$467,192
MOTOR VEH.	101	$639,207	33	$28,201	134	$667,408
APPAREL	77	$294,648			77	$294,648
HOME FURN.	92	$424,720			92	$424,720
EAT DRINK	167	$461,090	48	$36,262	215	$497,352
SPECIALTY	405	$485,908	173	$20,555	578	$506,463
SERVICES	654	$727,948	269	$53,885	923	$781,833
WHOLESALE	146	$267,247	136	$127,262	282	$394,509
MISC.	225	$284,807	194	$139,946	419	$424,753
* TOTAL *	2,036	$5,752,898	968	$516,032	3,004	$6,268,930

CLAYTON	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	163	$597,579
BLDG. MTL.	91	$380,170
GEN. MDSE.	69	$149,544
FOOD	58	$176,084
MOTOR VEH.	169	$242,563
APPAREL	46	$67,620
HOME FURN.	72	$68,338
EAT DRINK	266	$305,880
SPECIALTY	541	$236,087
SERVICES	964	$348,474
WHOLESALE	352	$472,768
MISC.	356	$178,787
* TOTAL *	3,147	$3,223,894

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1993

CLINTON	CLINTON*		DE WITT		CAMANCHE	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	74	$2,082,021	27	$491,631		
BLDG. MTL.	47	$390,305				
GEN. MDSE.	85	$2,227,723	23	$119,866		
FOOD	70	$684,853				
MOTOR VEH.	160	$577,324	45	$120,501		
APPAREL	61	$173,769	25	$27,196		
HOME FURN.	122	$351,840	29	$51,831		
EAT DRINK	385	$1,132,837	54	$149,725	32	$43,838
SPECIALTY	572	$940,947	114	$135,545	64	$43,567
SERVICES	1,218	$1,362,534	235	$129,070	125	$74,534
WHOLESALE	207	$822,495	93	$171,926		
MISC.	345	$566,052	90	$151,292	121	$397,266
* TOTAL *	3,346	$11,312,700	735	$1,548,583	342	$559,205

CLINTON	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	71	$71,325	172	$2,644,977
BLDG. MTL.	49	$106,164	96	$496,469
GEN. MDSE.	34	$53,824	142	$2,401,413
FOOD			70	$684,853
MOTOR VEH.	64	$65,908	269	$763,733
APPAREL			86	$200,965
HOME FURN.			151	$403,671
EAT DRINK	129	$115,478	600	$1,441,878
SPECIALTY	242	$69,681	992	$1,189,740
SERVICES	456	$149,908	2,034	$1,716,046
WHOLESALE	135	$142,684	435	$1,137,105
MISC.	285	$300,141	841	$1,414,751
* TOTAL *	1,465	$1,075,113	5,888	$14,495,601

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1993

CRAWFORD	DENISON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	31	$496,741	83	$183,121	114	$679,862
BLDG. MTL.	36	$154,387	36	$49,056	72	$203,443
GEN. MDSE.	26	$673,669			26	$673,669
FOOD	22	$305,273			22	$305,273
MOTOR VEH.	66	$289,124	67	$63,312	133	$352,436
APPAREL	50	$74,137			50	$74,137
HOME FURN.	56	$38,138			56	$38,138
EAT DRINK	115	$313,959	95	$114,388	210	$428,347
SPECIALTY	181	$247,371	202	$43,784	383	$291,155
SERVICES	439	$260,758	503	$173,929	942	$434,687
WHOLESALE	88	$96,540	141	$149,237	229	$245,777
MISC.	132	$167,453	234	$131,193	366	$298,646
* TOTAL *	1,242	$3,117,550	1,361	$908,020	2,603	$4,025,570

DALLAS	PERRY		ADEL*		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$508,891			114	$234,835
BLDG. MTL.					49	$46,565
GEN. MDSE.	36	$307,058			46	$241,416
FOOD					25	$19,828
MOTOR VEH.	57	$78,111	43	$84,212	91	$95,332
APPAREL	20	$70,819				
HOME FURN.	23	$57,964	26	$111,587		
EAT DRINK	70	$200,032	60	$93,192	130	$174,700
SPECIALTY	204	$132,682	98	$27,697	430	$167,738
SERVICES	385	$215,060	221	$143,159	696	$607,727
WHOLESALE	76	$196,718	53	$80,180	198	$169,126
MISC.	117	$543,694	132	$360,426	409	$528,229
* TOTAL *	1,008	$2,311,029	633	$900,453	2,188	$2,285,496

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1993

DALLAS	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	134	$743,726
BLDG. MTL.	49	$46,565
GEN. MDSE.	82	$548,474
FOOD	25	$19,828
MOTOR VEH.	191	$257,655
APPAREL	20	$70,819
HOME FURN.	49	$169,551
EAT DRINK	260	$467,924
SPECIALTY	732	$328,117
SERVICES	1,302	$965,946
WHOLESALE	327	$446,024
MISC.	658	$1,432,349
* TOTAL *	3,829	$5,496,978

DAVIS	BLOOMFIELD*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	22	$362,435			22	$362,435
BLDG. MTL.			27	$37,516	27	$37,516
GEN. MDSE.			24	$18,793	24	$18,793
FOOD						
MOTOR VEH.	50	$100,275	43	$17,531	93	$117,806
APPAREL						
HOME FURN.						
EAT DRINK	34	$66,908			34	$66,908
SPECIALTY	109	$96,603	161	$34,070	270	$130,673
SERVICES	193	$119,425	209	$70,484	402	$189,909
WHOLESALE	39	$134,236	82	$26,962	121	$161,198
MISC.	131	$274,140	166	$65,634	297	$339,774
* TOTAL *	578	$1,154,022	712	$270,990	1,290	$1,425,012

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1993

DECATUR	LAMONI		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			54	$147,099	54	$147,099
BLDG. MTL.			36	$58,569	36	$58,569
GEN. MDSE.			22	$93,667	22	$93,667
FOOD						
MOTOR VEH.			50	$23,437	50	$23,437
APPAREL			21	$7,870	21	$7,870
HOME FURN.						
EAT DRINK	30	$49,131	63	$73,588	93	$122,719
SPECIALTY	76	$34,376	219	$66,698	295	$101,074
SERVICES	122	$55,577	246	$80,793	368	$136,370
WHOLESALE			74	$33,865	74	$33,865
MISC.	119	$243,915	95	$117,057	214	$360,972
* TOTAL *	347	$382,999	880	$702,643	1,227	$1,085,642

DELAWARE	MANCHESTER*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	37	$486,688	75	$80,526	112	$567,214
BLDG. MTL.			48	$143,676	48	$143,676
GEN. MDSE.			44	$93,316	44	$93,316
FOOD	22	$135,421	24	$30,523	46	$165,944
MOTOR VEH.	71	$196,895	50	$34,188	121	$231,083
APPAREL	29	$78,635			29	$78,635
HOME FURN.			40	$44,518	40	$44,518
EAT DRINK	67	$189,213	103	$92,218	170	$281,431
SPECIALTY	145	$143,954	216	$110,607	361	$254,561
SERVICES	308	$153,197	541	$228,331	849	$381,528
WHOLESALE	76	$265,704	190	$69,687	266	$335,391
MISC.	130	$916,564	224	$233,780	354	$1,150,344
* TOTAL *	885	$2,566,271	1,555	$1,161,370	2,440	$3,727,641

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1993

DES MOINES	BURLINGTON*		WEST BURLINGTON		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	57	$1,825,501			33	$79,582
BLDG. MTL.	51	$1,014,517			30	$151,860
GEN. MDSE.	80	$2,787,367				
FOOD	85	$803,753				
MOTOR VEH.	127	$395,460	28	$173,241	65	$204,976
APPAREL	75	$172,760	68	$312,962		
HOME FURN.	138	$437,475	29	$174,902		
EAT DRINK	320	$1,360,706	45	$99,941	54	$49,271
SPECIALTY	680	$842,601	135	$536,509	295	$108,871
SERVICES	1,086	$1,229,723	174	$169,133	363	$123,255
WHOLESALE	217	$1,128,491	63	$305,702	132	$250,039
MISC.	366	$511,946	113	$777,087	307	$259,800
* TOTAL *	3,282	$12,510,300	655	$2,549,477	1,279	$1,227,654

DES MOINES	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	90	$1,905,083
BLDG. MTL.	81	$1,166,377
GEN. MDSE.	80	$2,787,367
FOOD	85	$803,753
MOTOR VEH.	220	$773,677
APPAREL	143	$485,722
HOME FURN.	167	$612,377
EAT DRINK	419	$1,509,918
SPECIALTY	1,110	$1,487,981
SERVICES	1,623	$1,522,111
WHOLESALE	412	$1,684,232
MISC.	786	$1,548,833
* TOTAL *	5,216	$16,287,431

DICKINSON	SPIRIT LAKE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	43	$633,598	139	$336,523	182	$970,121
BLDG. MTL.	20	$220,948	48	$78,885	68	$299,833
GEN. MDSE.	32	$974,066	24	$138,707	56	$1,072,773
FOOD			25	$79,388	25	$79,388
MOTOR VEH.	49	$305,830	84	$539,642	133	$845,472
APPAREL	24	$72,329	53	$43,590	77	$115,919
HOME FURN.	54	$83,073	77	$61,820	131	$144,893
EAT DRINK	88	$233,319	257	$563,665	345	$796,984
SPECIALTY	262	$365,487	468	$290,047	730	$655,534
SERVICES	334	$286,595	560	$827,173	894	$1,113,768
WHOLESALE	46	$48,154	113	$94,260	159	$142,414
MISC.	168	$399,367	366	$273,885	534	$673,252
* TOTAL *	1,120	$3,582,766	2,214	$3,327,585	3,334	$6,910,351

DUBUQUE	DUBUQUE*		DYERSVILLE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	115	$3,431,042	24	$262,969	112	$196,717
BLDG. MTL.	172	$2,507,493			68	$233,980
GEN. MDSE.	126	$5,008,821	24	$158,014	45	$134,699
FOOD	168	$1,530,564			28	$42,760
MOTOR VEH.	281	$1,215,099	22	$84,527	97	$341,356
APPAREL	250	$1,087,747	26	$59,996		
HOME FURN.	287	$1,144,076	33	$70,490	48	$73,018
EAT DRINK	748	$2,665,535	54	$206,278	200	$222,621
SPECIALTY	1,520	$2,212,730	124	$160,827	262	$78,698
SERVICES	2,412	$4,170,229	233	$279,388	624	$339,924
WHOLESALE	555	$2,237,187	60	$91,249	268	$363,496
MISC.	786	$1,250,951	117	$464,542	393	$203,757
* TOTAL *	7,420	$28,461,474	717	$1,838,280	2,145	$2,231,026

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1993

DUBUQUE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	251	$3,890,728
BLDG. MTL.	240	$2,741,473
GEN. MDSE.	195	$5,301,534
FOOD	196	$1,573,324
MOTOR VEH.	400	$1,640,982
APPAREL	276	$1,147,743
HOME FURN.	368	$1,287,584
EAT DRINK	1,002	$3,094,434
SPECIALTY	1,906	$2,452,255
SERVICES	3,269	$4,789,541
WHOLESALE	883	$2,691,932
MISC.	1,296	$1,919,250
* TOTAL *	10,282	$32,530,780

EMMET	ESTHERVILLE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	27	$1,048,298	39	$143,969	66	$1,192,267
BLDG. MTL.	22	$127,708	20	$40,870	42	$168,578
GEN. MDSE.	36	$279,119			36	$279,119
FOOD						
MOTOR VEH.	49	$142,377	48	$24,342	97	$166,719
APPAREL						
HOME FURN.	27	$70,347	25	$19,215	52	$89,562
EAT DRINK	84	$197,819	54	$43,001	138	$240,820
SPECIALTY	202	$130,197	101	$56,899	303	$187,096
SERVICES	367	$259,000	169	$64,252	536	$323,252
WHOLESALE	84	$131,594	84	$54,974	168	$186,568
MISC.	179	$367,775	136	$96,899	315	$464,674
* TOTAL *	1,077	$2,754,234	676	$544,421	1,753	$3,298,655

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1993

FAYETTE	OELWEIN		WEST UNION*		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$456,560	23	$291,237	82	$69,138
BLDG. MTL.					70	$190,112
GEN. MDSE.	43	$272,219			53	$323,381
FOOD	22	$180,719			32	$53,904
MOTOR VEH.	62	$150,349	44	$102,648	80	$134,455
APPAREL	49	$61,416				
HOME FURN.	43	$84,038	22	$97,403	34	$2,620
EAT DRINK	99	$241,732	45	$107,415	133	$117,463
SPECIALTY	228	$187,197	82	$92,190	252	$75,092
SERVICES	335	$403,112	142	$74,662	557	$201,311
WHOLESALE	81	$151,509	39	$91,248	210	$319,564
MISC.	149	$170,460	131	$364,332	253	$112,435
* TOTAL *	1,131	$2,359,311	528	$1,221,135	1,756	$1,599,475

FAYETTE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	125	$816,935
BLDG. MTL.	70	$190,112
GEN. MDSE.	96	$595,600
FOOD	54	$234,623
MOTOR VEH.	186	$387,452
APPAREL	49	$61,416
HOME FURN.	99	$184,061
EAT DRINK	277	$466,610
SPECIALTY	562	$354,479
SERVICES	1,034	$679,085
WHOLESALE	330	$562,321
MISC.	533	$647,227
* TOTAL *	3,415	$5,179,921

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1993

FLOYD	CHARLES CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	31	$583,792	41	$237,732	72	$821,524
BLDG. MTL.	25	$122,417	27	$73,595	52	$196,012
GEN. MDSE.	37	$484,117			37	$484,117
FOOD	22	$363,413			22	$363,413
MOTOR VEH.	72	$181,560	39	$30,426	111	$211,986
APPAREL	50	$90,482			50	$90,482
HOME FURN.	47	$107,818	22	$8,327	69	$116,145
EAT DRINK	98	$290,172	57	$75,498	155	$365,670
SPECIALTY	245	$171,222	200	$35,305	445	$206,527
SERVICES	433	$305,790	374	$136,244	807	$442,034
WHOLESALE	119	$281,462	120	$115,443	239	$396,905
MISC.	153	$184,569	239	$179,617	392	$364,186
* TOTAL *	1,332	$3,166,814	1,119	$892,187	2,451	$4,059,001

FRANKLIN	HAMPTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	23	$554,390	59	$79,013	82	$633,403
BLDG. MTL.	20	$126,610	22	$9,096	42	$135,706
GEN. MDSE.	20	$156,405			20	$156,405
FOOD	27	$115,525			27	$115,525
MOTOR VEH.	46	$66,312	47	$59,124	93	$125,436
APPAREL						
HOME FURN.	28	$31,699			28	$31,699
EAT DRINK	44	$127,840	46	$35,433	90	$163,273
SPECIALTY	132	$96,306	183	$43,957	315	$140,263
SERVICES	282	$183,376	225	$89,045	507	$272,421
WHOLESALE	65	$132,633	139	$63,328	204	$195,961
MISC.	100	$79,653	248	$216,395	348	$296,048
* TOTAL *	787	$1,670,749	969	$595,391	1,756	$2,266,140

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1993

FREMONT	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	68	$102,129
BLDG. MTL.	42	$52,931
GEN. MDSE.	39	$674,799
FOOD	21	$173,166
MOTOR VEH.	51	$84,621
APPAREL	20	$46,814
HOME FURN.		
EAT DRINK	107	$174,801
SPECIALTY	234	$50,354
SERVICES	442	$239,100
WHOLESALE	93	$56,975
MISC.	192	$95,456
* TOTAL *	1,309	$1,751,146

GREENE	JEFFERSON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			56	$88,113	56	$88,113
BLDG. MTL.	24	$109,678			24	$109,678
GEN. MDSE.	20	$182,495	20	$35,733	40	$218,228
FOOD						
MOTOR VEH.	30	$123,282	40	$43,586	70	$166,868
APPAREL						
HOME FURN.	42	$24,985			42	$24,985
EAT DRINK	61	$140,290	39	$24,040	100	$164,330
SPECIALTY	167	$105,296	117	$10,967	284	$116,263
SERVICES	282	$170,486	269	$78,857	551	$249,343
WHOLESALE	67	$127,617	91	$63,255	158	$190,872
MISC.	145	$1,099,739	152	$109,142	297	$1,208,881
* TOTAL *	838	$2,083,868	784	$453,693	1,622	$2,537,561

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1993

GRUNDY	GRUNDY CENTER*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$297,131	79	$178,457	99	$475,588
BLDG. MTL.			37	$121,703	37	$121,703
GEN. MDSE.			32	$69,092	32	$69,092
FOOD			21	$60,118	21	$60,118
MOTOR VEH.	44	$87,612	72	$54,708	116	$142,320
APPAREL						
HOME FURN.			52	$9,873	52	$9,873
EAT DRINK	33	$54,554	83	$120,685	116	$175,239
SPECIALTY	76	$59,867	274	$47,546	350	$107,413
SERVICES	144	$64,078	425	$175,502	569	$239,580
WHOLESALE	33	$47,860	131	$186,707	164	$234,567
MISC.	110	$260,800	218	$118,261	328	$379,061
* TOTAL *	460	$871,902	1,424	$1,142,652	1,884	$2,014,554

GUTHRIE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	117	$617,736
BLDG. MTL.	34	$137,967
GEN. MDSE.	34	$108,544
FOOD	25	$102,565
MOTOR VEH.	80	$124,660
APPAREL		
HOME FURN.	33	$57,384
EAT DRINK	122	$145,062
SPECIALTY	282	$149,620
SERVICES	492	$226,472
WHOLESALE	129	$173,203
MISC.	230	$121,818
* TOTAL *	1,578	$1,965,031

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1993

HAMILTON	WEBSTER CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	29	$530,203	88	$241,947	117	$772,150
BLDG. MTL.	33	$151,127	43	$77,900	76	$229,027
GEN. MDSE.	32	$326,519	28	$67,961	60	$394,480
FOOD	25	$228,267	20	$29,550	45	$257,817
MOTOR VEH.	72	$166,230	44	$117,552	116	$283,782
APPAREL	21	$162,953			21	$162,953
HOME FURN.	45	$70,878	24	$6,246	69	$77,124
EAT DRINK	86	$234,579	61	$106,975	147	$341,554
SPECIALTY	274	$209,393	167	$68,703	441	$278,096
SERVICES	413	$329,393	355	$158,912	768	$488,305
WHOLESALE	94	$126,627	138	$198,762	232	$325,389
MISC.	175	$111,427	163	$63,050	338	$174,477
* TOTAL *	1,299	$2,647,596	1,131	$1,137,558	2,430	$3,785,154

HANCOCK	GARNER*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	25	$386,801	57	$247,963	82	$634,764
BLDG. MTL.			48	$131,067	48	$131,067
GEN. MDSE.			24	$57,630	24	$57,630
FOOD			27	$64,965	27	$64,965
MOTOR VEH.	24	$35,276	60	$52,914	84	$88,190
APPAREL						
HOME FURN.			31	$25,664	31	$25,664
EAT DRINK	27	$32,722	77	$126,468	104	$159,190
SPECIALTY	76	$100,647	257	$80,067	333	$180,714
SERVICES	165	$115,516	434	$166,057	599	$281,573
WHOLESALE	61	$141,001	172	$110,677	233	$251,678
MISC.	84	$327,724	234	$74,492	318	$402,216
* TOTAL *	462	$1,139,687	1,421	$1,137,964	1,883	$2,277,651

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1993

HARDIN	IOWA FALLS		ELDORA*		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	32	$474,669			86	$183,027
BLDG. MTL.	26	$193,822			27	$44,142
GEN. MDSE.	33	$730,773			20	$64,147
FOOD					20	$76,418
MOTOR VEH.	69	$143,622	30	$51,554	69	$71,545
APPAREL	30	$63,453				
HOME FURN.	26	$82,103			43	$35,821
EAT DRINK	73	$189,607	34	$55,091	82	$80,483
SPECIALTY	202	$189,642	95	$37,343	342	$58,319
SERVICES	382	$240,350	167	$58,123	484	$206,435
WHOLESALE	95	$151,088	47	$146,996	162	$237,604
MISC.	176	$706,786	171	$569,875	290	$123,992
* TOTAL *	1,144	$3,165,915	544	$918,982	1,625	$1,181,933

HARDIN	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	118	$657,696
BLDG. MTL.	53	$237,964
GEN. MDSE.	53	$794,920
FOOD	20	$76,418
MOTOR VEH.	168	$266,721
APPAREL	30	$63,453
HOME FURN.	69	$117,924
EAT DRINK	189	$325,181
SPECIALTY	639	$285,304
SERVICES	1,033	$504,908
WHOLESALE	304	$535,688
MISC.	637	$1,400,653
* TOTAL *	3,313	$5,266,830

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1993

HARRISON	MISSOURI VALLEY		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			58	$240,884	58	$240,884
BLDG. MTL.			39	$122,190	39	$122,190
GEN. MDSE.						
FOOD			33	$106,440	33	$106,440
MOTOR VEH.	52	$115,698	71	$83,180	123	$198,878
APPAREL						
HOME FURN.			30	$71,709	30	$71,709
EAT DRINK	63	$232,739	140	$120,057	203	$352,796
SPECIALTY	67	$38,261	245	$93,759	312	$132,020
SERVICES	155	$90,988	447	$156,611	602	$247,599
WHOLESALE	40	$71,014	144	$148,583	184	$219,597
MISC.	119	$605,801	171	$209,611	290	$815,412
* TOTAL *	496	$1,154,501	1,378	$1,353,024	1,874	$2,507,525

HENRY	MT PLEASANT*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	32	$1,399,503	53	$171,332	85	$1,570,835
BLDG. MTL.	25	$151,727	53	$211,152	78	$362,879
GEN. MDSE.	24	$684,963	20	$68,194	44	$753,157
FOOD	32	$274,693	24	$41,193	56	$315,886
MOTOR VEH.	70	$123,016	91	$108,309	161	$231,325
APPAREL	31	$56,963			31	$56,963
HOME FURN.	30	$64,074	41	$91,004	71	$155,078
EAT DRINK	85	$395,303	63	$132,985	148	$528,288
SPECIALTY	220	$268,288	245	$76,178	465	$344,466
SERVICES	309	$343,556	490	$208,238	799	$551,794
WHOLESALE	99	$167,425	152	$95,480	251	$262,905
MISC.	198	$383,895	232	$118,726	430	$502,621
* TOTAL *	1,155	$4,313,406	1,464	$1,322,791	2,619	$5,636,197

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1993

HOWARD	CRESCO*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	23	$549,449			23	$549,449
BLDG. MTL.			29	$33,878	29	$33,878
GEN. MDSE.			28	$45,457	28	$45,457
FOOD	20	$130,803			20	$130,803
MOTOR VEH.	47	$67,468	53	$38,502	100	$105,970
APPAREL	22	$43,855			22	$43,855
HOME FURN.	20	$39,815	20	$8,563	40	$48,378
EAT DRINK	60	$105,601	77	$77,302	137	$182,903
SPECIALTY	96	$91,050	162	$74,889	258	$165,939
SERVICES	229	$171,105	253	$41,632	482	$212,737
WHOLESALE	72	$110,802	129	$99,424	201	$210,226
MISC.	131	$353,262	155	$75,654	286	$428,916
* TOTAL *	720	$1,663,210	906	$495,301	1,626	$2,158,511

HUMBOLDT	HUMBOLDT		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	26	$454,589	56	$69,028	82	$523,617
BLDG. MTL.	34	$88,719			34	$88,719
GEN. MDSE.	23	$204,702			23	$204,702
FOOD						
MOTOR VEH.	59	$190,419	40	$67,563	99	$257,982
APPAREL	40	$78,487			40	$78,487
HOME FURN.						
EAT DRINK	68	$173,475	46	$42,640	114	$216,115
SPECIALTY	187	$92,548	149	$75,955	336	$168,503
SERVICES	253	$157,892	248	$77,548	501	$235,440
WHOLESALE	95	$212,816	58	$36,743	153	$249,559
MISC.	166	$401,406	174	$164,189	340	$565,595
* TOTAL *	951	$2,055,053	771	$533,666	1,722	$2,588,719

IDA	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	69	$485,385
BLDG. MTL.	32	$133,089
GEN. MDSE.	25	$163,684
FOOD	33	$164,327
MOTOR VEH.	98	$159,156
APPAREL	32	$37,698
HOME FURN.	32	$30,342
EAT DRINK	79	$125,560
SPECIALTY	277	$113,245
SERVICES	392	$158,567
WHOLESALE	121	$126,270
MISC.	220	$152,945
* TOTAL *	1,410	$1,850,268

IOWA	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	62	$881,588
BLDG. MTL.	52	$236,682
GEN. MDSE.	43	$160,416
FOOD	52	$289,452
MOTOR VEH.	129	$188,731
APPAREL	150	$1,293,343
HOME FURN.	78	$394,067
EAT DRINK	166	$949,180
SPECIALTY	504	$608,158
SERVICES	753	$665,370
WHOLESALE	180	$268,433
MISC.	376	$694,595
* TOTAL *	2,545	$6,630,015

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1993

JACKSON	MAQUOKETA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	27	$460,367	99	$215,786	126	$676,153
BLDG. MTL.	27	$120,496	56	$223,841	83	$344,337
GEN. MDSE.	20	$591,641	23	$42,786	43	$634,427
FOOD	33	$180,455	48	$67,734	81	$248,189
MOTOR VEH.	75	$182,081	74	$84,314	149	$266,395
APPAREL	33	$42,448	23	$22,596	56	$65,044
HOME FURN.	53	$96,272	22	$17,038	75	$113,310
EAT DRINK	97	$256,226	179	$255,007	276	$511,233
SPECIALTY	200	$175,959	299	$146,927	499	$322,886
SERVICES	447	$226,986	625	$242,404	1,072	$469,390
WHOLESALE	64	$80,768	147	$177,635	211	$258,403
MISC.	158	$107,362	293	$117,868	451	$225,230
* TOTAL *	1,234	$2,521,061	1,888	$1,613,936	3,122	$4,134,997

JASPER	NEWTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	41	$1,446,644	85	$239,780	126	$1,686,424
BLDG. MTL.	50	$290,494	51	$272,208	101	$562,702
GEN. MDSE.	55	$905,800	22	$107,998	77	$1,013,798
FOOD	35	$632,149	45	$82,667	80	$714,816
MOTOR VEH.	113	$292,642	147	$247,055	260	$539,697
APPAREL	51	$170,769			51	$170,769
HOME FURN.	94	$331,263	41	$31,696	135	$362,959
EAT DRINK	152	$633,109	102	$129,976	254	$763,085
SPECIALTY	443	$487,580	481	$136,446	924	$624,026
SERVICES	678	$1,064,385	733	$265,317	1,411	$1,329,702
WHOLESALE	118	$218,687	245	$546,723	363	$765,410
MISC.	244	$253,459	369	$244,984	613	$498,443
* TOTAL *	2,074	$6,726,981	2,321	$2,304,850	4,395	$9,031,831

JEFFERSON	FAIRFIELD*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	40	$682,306	41	$84,303	81	$766,609
BLDG. MTL.	49	$181,571	30	$62,341	79	$243,912
GEN. MDSE.	38	$663,113			38	$663,113
FOOD	51	$303,632			51	$303,632
MOTOR VEH.	91	$282,140	25	$19,134	116	$301,274
APPAREL	37	$78,441			37	$78,441
HOME FURN.	64	$141,999			64	$141,999
EAT DRINK	108	$356,191	37	$32,070	145	$388,261
SPECIALTY	383	$438,748	136	$29,458	519	$468,206
SERVICES	574	$441,808	267	$67,968	841	$509,776
WHOLESALE	162	$175,126	48	$49,424	210	$224,550
MISC.	204	$258,615	148	$50,115	352	$308,730
* TOTAL *	1,801	$4,003,690	732	$394,813	2,533	$4,398,503

JOHNSON	IOWA CITY*		CORALVILLE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	75	$3,390,637	26	$119,300	60	$42,646
BLDG. MTL.	108	$741,640	21	$761,321	58	$377,756
GEN. MDSE.	92	$4,266,118	35	$351,872	32	$76,932
FOOD	113	$1,579,175	23	$469,810	32	$105,721
MOTOR VEH.	204	$875,064	77	$239,565	52	$87,905
APPAREL	244	$906,937				
HOME FURN.	217	$1,443,107	85	$532,756	50	$48,870
EAT DRINK	549	$3,511,066	156	$1,162,052	121	$214,896
SPECIALTY	1,152	$2,783,068	188	$1,017,252	453	$186,603
SERVICES	1,819	$3,583,964	496	$1,164,784	644	$411,508
WHOLESALE	279	$1,004,550	97	$384,703	167	$207,142
MISC.	579	$1,456,056	154	$340,114	442	$244,119
* TOTAL *	5,431	$25,541,382	1,358	$6,543,529	2,111	$2,004,098

JOHNSON	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	161	$3,552,583
BLDG. MTL.	187	$1,880,717
GEN. MDSE.	159	$4,694,922
FOOD	168	$2,154,706
MOTOR VEH.	333	$1,202,534
APPAREL	244	$906,937
HOME FURN.	352	$2,024,733
EAT DRINK	826	$4,888,014
SPECIALTY	1,793	$3,986,923
SERVICES	2,959	$5,160,256
WHOLESALE	543	$1,596,395
MISC.	1,175	$2,040,289
* TOTAL *	8,900	$34,089,009

JONES	ANAMOSA*		MONTICELLO		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	36	$1,073,906	28	$413,693	61	$48,090
BLDG. MTL.	20	$86,171			22	$43,064
GEN. MDSE.			37	$170,225		
FOOD					22	$22,054
MOTOR VEH.	67	$100,650	64	$123,738	54	$47,816
APPAREL			21	$17,728		
HOME FURN.			48	$58,079	20	$59,614
EAT DRINK	52	$115,776	48	$141,031	67	$73,617
SPECIALTY	111	$76,285	170	$195,626	248	$26,841
SERVICES	180	$83,138	244	$130,523	512	$151,055
WHOLESALE	23	$3,719	89	$161,763	187	$223,325
MISC.	121	$572,999	126	$381,875	280	$208,602
* TOTAL *	610	$2,112,644	875	$1,794,281	1,473	$904,078

JONES	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	125	$1,535,689
BLDG. MTL.	42	$129,235
GEN. MDSE.	37	$170,225
FOOD	22	$22,054
MOTOR VEH.	185	$272,204
APPAREL	21	$17,728
HOME FURN.	68	$117,693
EAT DRINK	167	$330,424
SPECIALTY	529	$298,752
SERVICES	936	$364,716
WHOLESALE	299	$388,807
MISC.	527	$1,163,476
* TOTAL *	2,958	$4,811,003

KEOKUK	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	67	$319,891
BLDG. MTL.	51	$116,138
GEN. MDSE.	31	$107,466
FOOD	43	$72,158
MOTOR VEH.	118	$158,085
APPAREL	23	$23,184
HOME FURN.	31	$19,893
EAT DRINK	119	$115,502
SPECIALTY	234	$68,260
SERVICES	594	$203,650
WHOLESALE	256	$234,214
MISC.	286	$144,336
* TOTAL *	1,853	$1,582,777

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1993

KOSSUTH	ALGONA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	34	$370,279	103	$145,062	137	$515,341
BLDG. MTL.	34	$214,675	35	$95,490	69	$310,165
GEN. MDSE.	29	$496,691	20	$52,441	49	$549,132
FOOD			33	$43,134	33	$43,134
MOTOR VEH.	82	$208,586	118	$192,182	200	$400,768
APPAREL	33	$93,471			33	$93,471
HOME FURN.	28	$87,641	34	$22,145	62	$109,786
EAT DRINK	85	$254,433	115	$85,214	200	$339,647
SPECIALTY	266	$278,960	309	$63,113	575	$342,073
SERVICES	406	$288,343	469	$193,580	875	$481,923
WHOLESALE	119	$250,102	214	$251,580	333	$501,682
MISC.	147	$686,422	234	$137,275	381	$823,697
* TOTAL *	1,263	$3,229,603	1,684	$1,281,216	2,947	$4,510,819

LEE	FT MADISON*		KEOKUK		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	38	$864,498	56	$849,856	42	$47,998
BLDG. MTL.	21	$247,493	24	$160,716	49	$59,390
GEN. MDSE.	28	$593,331	48	$1,003,239		
FOOD	28	$335,860	29	$362,538	27	$29,715
MOTOR VEH.	104	$392,675	72	$288,937	96	$114,730
APPAREL	55	$113,587	39	$141,933		
HOME FURN.	63	$194,094	75	$89,126	37	$111,383
EAT DRINK	146	$423,525	186	$600,559	117	$124,707
SPECIALTY	329	$240,742	404	$1,006,090	336	$63,650
SERVICES	517	$525,323	547	$548,963	559	$301,824
WHOLESALE	71	$141,214	108	$456,380	184	$273,764
MISC.	159	$233,410	236	$507,106	278	$281,108
* TOTAL *	1,559	$4,305,752	1,824	$6,015,443	1,725	$1,408,269

LEE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	136	$1,762,352
BLDG. MTL.	94	$467,599
GEN. MDSE.	76	$1,596,570
FOOD	84	$728,113
MOTOR VEH.	272	$796,342
APPAREL	94	$255,520
HOME FURN.	175	$394,603
EAT DRINK	449	$1,148,791
SPECIALTY	1,069	$1,310,482
SERVICES	1,623	$1,376,110
WHOLESALE	363	$871,358
MISC.	673	$1,021,624
* TOTAL *	5,108	$11,729,464

LINN	CEDAR RAPIDS*		MARION		HIAWATHA	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	177	$9,067,377	77	$1,271,769		
BLDG. MTL.	259	$3,631,352	51	$321,023		
GEN. MDSE.	187	$10,855,799				
FOOD	206	$2,836,345	47	$632,428		
MOTOR VEH.	461	$3,125,710	98	$323,906	28	$14,098
APPAREL	465	$2,216,320	48	$163,455		
HOME FURN.	488	$1,972,376	101	$1,199,135	20	$4,831
EAT DRINK	1,229	$5,660,013	136	$638,431		
SPECIALTY	2,811	$8,032,751	568	$754,457	98	$28,593
SERVICES	4,575	$10,435,521	870	$864,298	222	$210,455
WHOLESALE	1,127	$8,629,859	228	$627,243	22	$86,896
MISC.	1,512	$5,580,584	409	$704,025	141	$580,011
* TOTAL *	13,497	$72,044,007	2,633	$7,500,170	531	$924,884

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1993

LINN	MT VERNON		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			120	$113,257	374	$10,452,403
BLDG. MTL.			78	$200,302	388	$4,152,677
GEN. MDSE.			55	$167,670	242	$11,023,469
FOOD			41	$51,804	294	$3,520,577
MOTOR VEH.	29	$35,386	138	$199,306	754	$3,698,406
APPAREL			30	$3,585	543	$2,383,360
HOME FURN.			21	$4,615	630	$3,180,957
EAT DRINK	32	$119,315	170	$199,369	1,567	$6,617,128
SPECIALTY	169	$49,477	455	$121,614	4,101	$8,986,892
SERVICES	179	$111,364	846	$405,508	6,692	$12,027,146
WHOLESALE	34	$70,875	223	$322,852	1,634	$9,737,725
MISC.	153	$731,788	718	$577,866	2,933	$8,174,274
* TOTAL *	596	$1,118,205	2,895	$2,367,748	20,152	$83,955,014

LOUISA	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	54	$143,532
BLDG. MTL.	20	$70,200
GEN. MDSE.	45	$126,673
FOOD	22	$108,177
MOTOR VEH.	90	$158,904
APPAREL	20	$30,432
HOME FURN.	48	$41,257
EAT DRINK	142	$191,014
SPECIALTY	222	$59,663
SERVICES	437	$140,773
WHOLESALE	93	$134,909
MISC.	179	$91,433
* TOTAL *	1,372	$1,296,967

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1993

LUCAS	CHARITON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	27	$1,118,460			27	$1,118,460
BLDG. MTL.						
GEN. MDSE.	24	$245,295			24	$245,295
FOOD						
MOTOR VEH.	64	$121,599	31	$72,440	95	$194,039
APPAREL	24	$44,436			24	$44,436
HOME FURN.	27	$36,712			27	$36,712
EAT DRINK	66	$155,881	37	$22,994	103	$178,875
SPECIALTY	120	$85,364	122	$26,089	242	$111,453
SERVICES	293	$211,493	128	$23,876	421	$235,369
WHOLESALE	36	$74,944	59	$61,592	95	$136,536
MISC.	87	$267,040	98	$30,651	185	$297,691
* TOTAL *	768	$2,361,224	475	$237,642	1,243	$2,598,866

LYON	ROCK RAPIDS*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	26	$268,996	57	$63,849	83	$332,845
BLDG. MTL.			36	$128,519	36	$128,519
GEN. MDSE.						
FOOD			32	$32,737	32	$32,737
MOTOR VEH.	28	$39,475	55	$42,704	83	$82,179
APPAREL						
HOME FURN.			23	$46,687	23	$46,687
EAT DRINK	28	$70,906	83	$93,973	111	$164,879
SPECIALTY	57	$97,554	226	$63,940	283	$161,494
SERVICES	165	$116,924	360	$134,826	525	$251,750
WHOLESALE	24	$48,444	186	$134,328	210	$182,772
MISC.	120	$307,548	184	$267,838	304	$575,386
* TOTAL *	448	$949,847	1,242	$1,009,401	1,690	$1,958,248

MADISON	WINTERSET*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			38	$55,765	38	$55,765
BLDG. MTL.	24	$240,076	34	$136,903	58	$376,979
GEN. MDSE.	37	$167,832			37	$167,832
FOOD						
MOTOR VEH.	34	$96,968	65	$46,067	99	$143,035
APPAREL	22	$32,144			22	$32,144
HOME FURN.	32	$31,618			32	$31,618
EAT DRINK	59	$146,094	42	$59,969	101	$206,063
SPECIALTY	124	$139,646	162	$41,431	286	$181,077
SERVICES	243	$197,586	276	$107,139	519	$304,725
WHOLESALE	40	$182,847	69	$44,028	109	$226,875
MISC.	111	$453,346	188	$133,839	299	$587,185
* TOTAL *	726	$1,688,157	874	$625,141	1,600	$2,313,298

MAHASKA	OSKALOOSA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	47	$980,858	47	$19,794	94	$1,000,652
BLDG. MTL.	32	$175,535	25	$65,757	57	$241,292
GEN. MDSE.	48	$1,280,131			48	$1,280,131
FOOD	33	$384,769			33	$384,769
MOTOR VEH.	105	$262,521	35	$18,135	140	$280,656
APPAREL	63	$176,292			63	$176,292
HOME FURN.	67	$205,572			67	$205,572
EAT DRINK	152	$554,896	41	$26,990	193	$581,886
SPECIALTY	406	$288,375	170	$27,673	576	$316,048
SERVICES	611	$458,278	350	$110,168	961	$568,446
WHOLESALE	136	$294,374	91	$691,566	227	$985,940
MISC.	237	$470,075	250	$119,221	487	$589,296
* TOTAL *	1,937	$5,531,676	1,009	$1,079,304	2,946	$6,610,980

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1993

MARION	KNOXVILLE*		PELLA		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	42	$971,363	27	$453,225	59	$28,855
BLDG. MTL.	20	$69,711	32	$317,873	24	$81,274
GEN. MDSE.	24	$337,919	24	$470,132	20	$88,612
FOOD	23	$297,189	30	$159,771	23	$41,045
MOTOR VEH.	62	$153,184	77	$165,727	70	$30,930
APPAREL	29	$28,251	38	$162,993		
HOME FURN.	27	$60,368	51	$183,721		
EAT DRINK	73	$269,884	86	$304,294	63	$115,774
SPECIALTY	217	$199,782	297	$371,593	246	$46,245
SERVICES	410	$432,888	340	$291,929	424	$132,617
WHOLESALE	72	$118,071	107	$232,769	118	$77,500
MISC.	71	$93,186	184	$271,796	201	$53,209
* TOTAL *	1,070	$3,031,796	1,293	$3,385,823	1,248	$696,061

MARION	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	128	$1,453,443
BLDG. MTL.	76	$468,858
GEN. MDSE.	68	$896,663
FOOD	76	$498,005
MOTOR VEH.	209	$349,841
APPAREL	67	$191,244
HOME FURN.	78	$244,089
EAT DRINK	222	$689,952
SPECIALTY	760	$617,620
SERVICES	1,174	$857,434
WHOLESALE	297	$428,340
MISC.	456	$418,191
* TOTAL *	3,611	$7,113,680

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1993

MARSHALL	MARSHALLTOWN*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	87	$2,441,519	78	$76,323	165	$2,517,842
BLDG. MTL.	87	$519,672	22	$34,208	109	$553,880
GEN. MDSE.	74	$2,290,239	27	$92,225	101	$2,382,464
FOOD	55	$724,426	21	$12,078	76	$736,504
MOTOR VEH.	154	$540,853	45	$52,550	199	$593,403
APPAREL	123	$354,364			123	$354,364
HOME FURN.	141	$400,748			141	$400,748
EAT DRINK	274	$1,086,343	87	$78,821	361	$1,165,164
SPECIALTY	735	$840,547	246	$31,433	981	$871,980
SERVICES	1,203	$1,107,039	320	$234,683	1,523	$1,341,722
WHOLESALE	179	$646,072	113	$52,199	292	$698,271
MISC.	377	$1,265,512	221	$65,319	598	$1,330,831
* TOTAL *	3,489	$12,217,334	1,180	$729,839	4,669	$12,947,173

MILLS	GLENWOOD*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	25	$349,525	55	$58,505	80	$408,030
BLDG. MTL.			32	$7,383	32	$7,383
GEN. MDSE.						
FOOD	21	$165,371			21	$165,371
MOTOR VEH.	35	$95,266	43	$51,172	78	$146,438
APPAREL						
HOME FURN.						
EAT DRINK	56	$141,214	46	$27,174	102	$168,388
SPECIALTY	132	$69,064	178	$44,789	310	$113,853
SERVICES	199	$104,655	234	$112,002	433	$216,657
WHOLESALE	29	$36,940	71	$53,128	100	$90,068
MISC.	97	$327,906	164	$97,603	261	$425,509
* TOTAL *	594	$1,289,941	823	$451,756	1,417	$1,741,697

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1993

MITCHELL	OSAGE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	25	$172,309	40	$356,571	65	$528,880
BLDG. MTL.	41	$145,231	28	$78,904	69	$224,135
GEN. MDSE.	22	$55,755			22	$55,755
FOOD			21	$51,762	21	$51,762
MOTOR VEH.	36	$97,136	65	$93,335	101	$190,471
APPAREL	24	$42,146			24	$42,146
HOME FURN.	28	$50,115			28	$50,115
EAT DRINK	40	$111,047	84	$77,546	124	$188,593
SPECIALTY	113	$70,416	212	$89,773	325	$160,189
SERVICES	208	$118,098	359	$151,603	567	$269,701
WHOLESALE	61	$82,480	139	$62,710	200	$145,190
MISC.	84	$163,051	164	$176,905	248	$339,956
* TOTAL *	682	$1,107,784	1,112	$1,139,109	1,794	$2,246,893

MONONA	ONAWA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	27	$274,982	61	$112,152	88	$387,134
BLDG. MTL.			42	$60,759	42	$60,759
GEN. MDSE.						
FOOD			38	$75,437	38	$75,437
MOTOR VEH.	59	$118,959	49	$57,060	108	$176,019
APPAREL						
HOME FURN.			27	$17,288	27	$17,288
EAT DRINK	44	$144,834	88	$78,503	132	$223,337
SPECIALTY	87	$67,010	178	$85,760	265	$152,770
SERVICES	208	$109,294	343	$141,678	551	$250,972
WHOLESALE	42	$48,994	137	$144,988	179	$193,982
MISC.	124	$359,751	133	$107,622	257	$467,373
* TOTAL *	591	$1,123,824	1,096	$881,247	1,687	$2,005,071

MONROE	ALBIA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$272,739			20	$272,739
BLDG. MTL.						
GEN. MDSE.	27	$163,122			27	$163,122
FOOD						
MOTOR VEH.	41	$82,840			41	$82,840
APPAREL	26	$20,286			26	$20,286
HOME FURN.						
EAT DRINK	57	$112,042	20	$19,621	77	$131,663
SPECIALTY	110	$90,244	69	$26,897	179	$117,141
SERVICES	196	$163,853	161	$154,440	357	$318,293
WHOLESALE	43	$31,800	37	$12,693	80	$44,493
MISC.	101	$391,237	116	$49,327	217	$440,564
* TOTAL *	621	$1,328,163	403	$262,978	1,024	$1,591,141

MONTGOMERY	RED OAK*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	37	$1,140,363	37	$172,958	74	$1,313,321
BLDG. MTL.	29	$68,147			29	$68,147
GEN. MDSE.	29	$410,474			29	$410,474
FOOD			20	$37,526	20	$37,526
MOTOR VEH.	66	$210,876	31	$25,883	97	$236,759
APPAREL	24	$65,420			24	$65,420
HOME FURN.	26	$39,576			26	$39,576
EAT DRINK	92	$232,111	38	$30,160	130	$262,271
SPECIALTY	165	$160,755	178	$59,413	343	$220,168
SERVICES	334	$262,961	210	$82,956	544	$345,917
WHOLESALE	97	$343,783	93	$33,809	190	$377,592
MISC.	185	$424,583	181	$61,702	366	$486,285
* TOTAL *	1,084	$3,359,049	788	$504,407	1,872	$3,863,456

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1993

MUSCATINE	MUSCATINE*		WEST LIBERTY		WILTON	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	60	$1,741,056			20	$1,172,978
BLDG. MTL.	55	$410,880				
GEN. MDSE.	61	$2,011,514				
FOOD	46	$645,605				
MOTOR VEH.	139	$459,215			21	$36,718
APPAREL	88	$236,461				
HOME FURN.	133	$344,540				
EAT DRINK	261	$964,720	36	$40,496	34	$33,566
SPECIALTY	647	$765,774	71	$51,596	72	$8,935
SERVICES	860	$1,210,514	137	$92,536	151	$90,647
WHOLESALE	128	$412,833	35	$64,248	42	$82,506
MISC.	356	$345,680	130	$394,273	120	$141,065
* TOTAL *	2,834	$9,548,792	409	$643,149	460	$1,566,415

MUSCATINE	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			80	$2,914,034
BLDG. MTL.	25	$17,680	80	$428,560
GEN. MDSE.	23	$35,775	84	$2,047,289
FOOD			46	$645,605
MOTOR VEH.	33	$92,152	193	$588,085
APPAREL			88	$236,461
HOME FURN.			133	$344,540
EAT DRINK	57	$101,347	388	$1,140,129
SPECIALTY	192	$41,265	982	$867,570
SERVICES	157	$86,745	1,305	$1,480,442
WHOLESALE	89	$188,410	294	$747,997
MISC.	178	$182,900	784	$1,063,918
* TOTAL *	754	$746,274	4,457	$12,504,630

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1993

OBRIEN	SHELDON		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	33	$401,501	59	$343,558	92	$745,059
BLDG. MTL.	32	$215,056			32	$215,056
GEN. MDSE.			27	$67,546	27	$67,546
FOOD			44	$83,948	44	$83,948
MOTOR VEH.	50	$126,960	86	$77,337	136	$204,297
APPAREL	44	$145,279			44	$145,279
HOME FURN.	36	$64,313	28	$41,743	64	$106,056
EAT DRINK	71	$177,066	140	$146,362	211	$323,428
SPECIALTY	186	$147,701	272	$83,421	458	$231,122
SERVICES	336	$198,407	587	$305,047	923	$503,454
WHOLESALE	86	$166,788	164	$193,885	250	$360,673
MISC.	136	$519,499	275	$195,408	411	$714,907
* TOTAL *	1,010	$2,162,570	1,682	$1,538,255	2,692	$3,700,825

OSCEOLA	SIBLEY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$343,241	27	$40,863	47	$384,104
BLDG. MTL.	26	$85,556			26	$85,556
GEN. MDSE.						
FOOD						
MOTOR VEH.	32	$46,647	23	$18,750	55	$65,397
APPAREL						
HOME FURN.	22	$2,345			22	$2,345
EAT DRINK	30	$49,239	37	$49,591	67	$98,830
SPECIALTY	67	$50,573	120	$53,909	187	$104,482
SERVICES	169	$81,271	168	$38,885	337	$120,156
WHOLESALE	40	$152,440	72	$70,956	112	$223,396
MISC.	115	$132,521	150	$114,202	265	$246,723
* TOTAL *	521	$943,833	597	$387,156	1,118	$1,330,989

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1993

PAGE	CLARINDA*		SHENANDOAH		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$310,468			46	$20,155
BLDG. MTL.	20	$65,514	44	$155,111		
GEN. MDSE.			25	$78,504		
FOOD			25	$121,867		
MOTOR VEH.	44	$83,427	56	$69,269	40	$24,765
APPAREL	26	$43,881	50	$88,345		
HOME FURN.	24	$84,682				
EAT DRINK	73	$218,912	58	$141,502	33	$29,265
SPECIALTY	153	$205,402	199	$205,980	136	$20,147
SERVICES	298	$154,558	324	$180,810	196	$84,993
WHOLESALE	56	$129,659	80	$229,573	58	$49,044
MISC.	110	$421,826	221	$611,685	181	$58,811
* TOTAL *	824	$1,718,329	1,082	$1,882,646	690	$287,180

PAGE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	66	$330,623
BLDG. MTL.	64	$220,625
GEN. MDSE.	25	$78,504
FOOD	25	$121,867
MOTOR VEH.	140	$177,461
APPAREL	76	$132,226
HOME FURN.	24	$84,682
EAT DRINK	164	$389,679
SPECIALTY	488	$431,529
SERVICES	818	$420,361
WHOLESALE	194	$408,276
MISC.	512	$1,092,322
* TOTAL *	2,596	$3,888,155

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1993

PALO ALTO	EMMETSBURG*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			77	$224,675	77	$224,675
BLDG. MTL.	25	$128,954	29	$68,800	54	$197,754
GEN. MDSE.	20	$93,874			20	$93,874
FOOD						
MOTOR VEH.	33	$67,916	37	$42,153	70	$110,069
APPAREL						
HOME FURN.	24	$46,374			24	$46,374
EAT DRINK	51	$100,366	77	$69,501	128	$169,867
SPECIALTY	95	$76,651	199	$49,458	294	$126,109
SERVICES	212	$184,528	301	$94,128	513	$278,656
WHOLESALE	77	$99,201	70	$6,511	147	$105,712
MISC.	113	$302,588	162	$158,293	275	$460,881
* TOTAL *	650	$1,100,452	952	$713,519	1,602	$1,813,971

PLYMOUTH	LE MARS*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	34	$699,753	53	$159,793	87	$859,546
BLDG. MTL.	30	$139,366	63	$227,151	93	$366,517
GEN. MDSE.	36	$668,225	37	$82,563	73	$750,788
FOOD			20	$68,378	20	$68,378
MOTOR VEH.	55	$121,903	96	$200,605	151	$322,508
APPAREL	54	$130,665			54	$130,665
HOME FURN.	35	$20,291	27	$56,393	62	$76,684
EAT DRINK	118	$430,969	139	$145,581	257	$576,550
SPECIALTY	270	$285,115	263	$100,149	533	$385,264
SERVICES	488	$458,758	609	$234,251	1,097	$693,009
WHOLESALE	157	$445,545	160	$174,698	317	$620,243
MISC.	233	$430,947	275	$156,800	508	$587,747
* TOTAL *	1,510	$3,831,537	1,742	$1,606,362	3,252	$5,437,899

POCAHONTAS	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	98	$364,638
BLDG. MTL.	50	$158,083
GEN. MDSE.	26	$71,657
FOOD	43	$172,893
MOTOR VEH.	82	$68,779
APPAREL	24	$25,313
HOME FURN.	36	$33,808
EAT DRINK	116	$112,944
SPECIALTY	275	$61,543
SERVICES	503	$178,548
WHOLESALE	194	$210,924
MISC.	277	$137,753
* TOTAL *	1,724	$1,596,883

POLK	DES MOINES*		WEST DES MOINES		URBANDALE	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	294	$24,361,851	74	$484,856	26	$176,963
BLDG. MTL.	462	$9,088,265	79	$507,987	26	$1,431,660
GEN. MDSE.	353	$15,212,905	50	$5,858,886		
FOOD	499	$7,050,481	75	$1,140,456	31	$559,680
MOTOR VEH.	1,212	$7,183,866	112	$594,267	22	$190,453
APPAREL	800	$4,570,934	328	$2,527,629	28	$31,180
HOME FURN.	969	$7,911,481	142	$534,787	38	$95,079
EAT DRINK	2,355	$11,399,670	364	$2,099,985	118	$757,019
SPECIALTY	4,964	$11,662,698	1,149	$2,660,457	309	$841,242
SERVICES	8,950	$29,767,370	1,438	$3,084,014	445	$637,817
WHOLESALE	2,273	$20,827,163	337	$2,319,110	150	$1,117,599
MISC.	3,016	$10,918,669	416	$1,496,154	114	$294,714
* TOTAL *	26,147	$159,955,353	4,564	$23,308,588	1,307	$6,133,406

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1993

POLK	ALTOONA		ANKENY		CLIVE	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			31	$267,328		
BLDG. MTL.			39	$423,783		
GEN. MDSE.			41	$1,034,772		
FOOD			33	$437,573		
MOTOR VEH.	29	$182,186	90	$433,200	28	$43,732
APPAREL			39	$79,359		
HOME FURN.			71	$98,606		
EAT DRINK	50	$342,393	145	$720,989	75	$898,487
SPECIALTY	187	$118,362	487	$610,289	103	$565,985
SERVICES	284	$960,810	689	$801,938	196	$638,017
WHOLESALE	54	$78,898	193	$1,001,428	45	$175,858
MISC.	180	$1,188,538	249	$333,372	86	$1,084,809
* TOTAL *	784	$2,871,187	2,107	$6,242,637	533	$3,406,888

POLK	JOHNSTON		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$108,593	97	$239,982	542	$25,639,573
BLDG. MTL.			22	$4,834	628	$11,456,529
GEN. MDSE.			36	$172,809	480	$22,279,372
FOOD			25	$200,530	663	$9,388,720
MOTOR VEH.	24	$142,366	55	$164,268	1,572	$8,934,338
APPAREL					1,195	$7,209,102
HOME FURN.	21	$24,527	47	$30,345	1,288	$8,694,825
EAT DRINK	44	$237,822	124	$252,982	3,275	$16,709,347
SPECIALTY	130	$71,080	372	$147,796	7,701	$16,677,909
SERVICES	234	$437,047	525	$445,871	12,761	$36,772,884
WHOLESALE	45	$104,641	157	$415,071	3,254	$26,039,768
MISC.	165	$751,294	683	$857,798	4,909	$16,925,348
* TOTAL *	683	$1,877,370	2,143	$2,932,286	38,268	$206,727,715

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1993

POTTAWATTAMIE	COUNCIL BLUFFS*		CARTER LAKE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	63	$3,241,675			120	$577,781
BLDG. MTL.	83	$827,970			42	$139,014
GEN. MDSE.	96	$3,074,749			49	$109,461
FOOD	109	$1,787,201			46	$85,035
MOTOR VEH.	276	$1,558,852	25	$27,520	178	$218,659
APPAREL	195	$892,713				
HOME FURN.	123	$421,786			36	$19,190
EAT DRINK	581	$2,559,542	33	$45,343	215	$351,941
SPECIALTY	1,041	$1,741,308	21	$7,017	525	$176,009
SERVICES	1,730	$2,676,786	74	$69,170	741	$372,025
WHOLESALE	272	$624,165			240	$288,406
MISC.	557	$868,037	64	$121,341	484	$261,033
* TOTAL *	5,126	$20,274,784	217	$270,391	2,676	$2,598,554

POTTAWATTAMIE COUNTY TOTAL		
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	183	$3,819,456
BLDG. MTL.	125	$966,984
GEN. MDSE.	145	$3,184,210
FOOD	155	$1,872,236
MOTOR VEH.	479	$1,805,031
APPAREL	195	$892,713
HOME FURN.	159	$440,976
EAT DRINK	829	$2,956,826
SPECIALTY	1,587	$1,924,334
SERVICES	2,545	$3,117,981
WHOLESALE	512	$912,571
MISC.	1,105	$1,250,411
* TOTAL *	8,019	$23,143,729

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1993

POWESHIEK	GRINNELL		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	25	$2,442,364	124	$584,422	149	$3,026,786
BLDG. MTL.	20	$179,102	31	$135,923	51	$315,025
GEN. MDSE.	34	$577,310	24	$88,929	58	$666,239
FOOD	32	$381,250			32	$381,250
MOTOR VEH.	69	$140,598	111	$209,575	180	$350,173
APPAREL	28	$62,695			28	$62,695
HOME FURN.	32	$58,222	37	$64,226	69	$122,448
EAT DRINK	85	$280,829	97	$162,971	182	$443,800
SPECIALTY	207	$241,868	238	$75,971	445	$317,839
SERVICES	364	$369,138	491	$248,444	855	$617,582
WHOLESALE	104	$163,750	134	$179,248	238	$342,998
MISC.	136	$154,260	253	$289,252	389	$443,512
* TOTAL *	1,136	$5,051,386	1,540	$2,038,961	2,676	$7,090,347

RINGGOLD	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	40	$248,248
BLDG. MTL.	41	$119,339
GEN. MDSE.		
FOOD		
MOTOR VEH.	56	$80,391
APPAREL		
HOME FURN.	20	$29,848
EAT DRINK	72	$64,693
SPECIALTY	149	$47,415
SERVICES	283	$99,950
WHOLESALE	49	$44,117
MISC.	115	$168,503
* TOTAL *	825	$902,504

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1993

SAC	SAC CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	23	$189,281	75	$174,965	98	$364,246
BLDG. MTL.			56	$118,413	56	$118,413
GEN. MDSE.			42	$94,342	42	$94,342
FOOD			28	$56,538	28	$56,538
MOTOR VEH.	34	$58,979	87	$156,648	121	$215,627
APPAREL	20	$44,798			20	$44,798
HOME FURN.			28	$29,751	28	$29,751
EAT DRINK	30	$51,563	102	$130,736	132	$182,299
SPECIALTY	114	$66,119	208	$60,868	322	$126,987
SERVICES	160	$70,908	465	$210,651	625	$281,559
WHOLESALE	50	$97,335	193	$177,780	243	$275,115
MISC.	102	$208,655	271	$206,363	373	$415,018
* TOTAL *	533	$787,638	1,555	$1,417,055	2,088	$2,204,693

SCOTT	DAVENPORT*		BETTENDORF		LE CLAIRE	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	165	$7,228,556	48	$143,888		
BLDG. MTL.	148	$2,577,731	62	$881,392		
GEN. MDSE.	190	$8,293,483	46	$2,104,006		
FOOD	164	$1,853,879	59	$699,397		
MOTOR VEH.	447	$2,345,901	116	$449,358		
APPAREL	395	$2,246,904	75	$399,517		
HOME FURN.	443	$2,931,339	119	$274,258		
EAT DRINK	936	$4,842,891	228	$1,271,764	31	$69,120
SPECIALTY	1,962	$4,699,096	565	$982,537	120	$33,871
SERVICES	3,270	$6,167,469	936	$2,825,444	138	$51,793
WHOLESALE	816	$4,831,707	260	$989,043		
MISC.	1,332	$3,777,753	370	$805,128	116	$99,198
* TOTAL *	10,268	$51,796,709	2,884	$11,825,732	405	$253,982

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1993

SCOTT	ELDRIDGE		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			65	$109,959	278	$7,482,403
BLDG. MTL.	22	$173,995	46	$149,822	278	$3,782,940
GEN. MDSE.			41	$116,144	277	$10,513,633
FOOD					223	$2,553,276
MOTOR VEH.			97	$490,669	660	$3,285,928
APPAREL					470	$2,646,421
HOME FURN.			24	$24,556	586	$3,230,153
EAT DRINK	28	$46,384	139	$409,758	1,362	$6,639,917
SPECIALTY	107	$83,150	340	$113,924	3,094	$5,912,578
SERVICES	203	$227,464	572	$451,998	5,119	$9,724,168
WHOLESALE	71	$232,161	185	$198,789	1,332	$6,251,700
MISC.	148	$371,986	574	$580,546	2,540	$5,634,611
* TOTAL *	579	$1,135,140	2,083	$2,646,165	16,219	$67,657,728

SHELBY	HARLAN*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	34	$499,175	66	$56,172	100	$555,347
BLDG. MTL.	50	$210,019	35	$37,351	85	$247,370
GEN. MDSE.	20	$220,873			20	$220,873
FOOD						
MOTOR VEH.	62	$148,965	39	$33,958	101	$182,923
APPAREL	31	$66,504	21	$2,100	52	$68,604
HOME FURN.	47	$50,339	27	$18,730	74	$69,069
EAT DRINK	71	$207,514	80	$95,657	151	$303,171
SPECIALTY	165	$170,762	133	$61,654	298	$232,416
SERVICES	327	$202,621	331	$101,862	658	$304,483
WHOLESALE	115	$188,424	124	$76,206	239	$264,630
MISC.	146	$378,834	208	$96,067	354	$474,901
* TOTAL *	1,068	$2,344,030	1,064	$579,757	2,132	$2,923,787

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1993

SIOUX CLASS	HAWARDEN NO. OF BUS.	HAWARDEN COMPUTED TAX	ORANGE CITY* NO. OF BUS.	ORANGE CITY* COMPUTED TAX	ROCK VALLEY NO. OF BUS.	ROCK VALLEY COMPUTED TAX
UTILITIES			27	$353,000	27	$389,866
BLDG. MTL.			20	$76,205	23	$157,120
GEN. MDSE.						
FOOD						
MOTOR VEH.	28	$42,033	31	$158,649	25	$87,793
APPAREL			20	$45,633		
HOME FURN.			34	$113,196	23	$53,384
EAT DRINK	45	$65,644	33	$110,842	21	$54,407
SPECIALTY	76	$37,473	120	$110,395	91	$35,784
SERVICES	206	$131,819	210	$96,687	190	$81,357
WHOLESALE	47	$66,801	82	$244,502	49	$117,117
MISC.	149	$452,582	136	$465,981	97	$138,957
* TOTAL *	551	$796,352	713	$1,775,090	546	$1,115,785

SIOUX CLASS	SIOUX CENTER NO. OF BUS.	SIOUX CENTER COMPUTED TAX	OTHER NO. OF BUS.	OTHER COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COUNTY TOTAL COMPUTED TAX
UTILITIES			78	$130,504	132	$873,370
BLDG. MTL.	27	$9,572	40	$53,241	110	$296,138
GEN. MDSE.			21	$41,007	21	$41,007
FOOD			22	$22,306	22	$22,306
MOTOR VEH.	39	$199,202	93	$150,979	216	$638,656
APPAREL	28	$60,420			48	$106,053
HOME FURN.	45	$127,827	44	$118,881	146	$413,288
EAT DRINK	50	$187,940	73	$89,815	222	$508,648
SPECIALTY	211	$255,011	358	$70,099	856	$508,762
SERVICES	295	$181,822	511	$190,395	1,412	$682,080
WHOLESALE	54	$202,643	253	$412,612	485	$1,043,675
MISC.	246	$1,192,770	338	$165,200	966	$2,415,490
* TOTAL *	995	$2,417,207	1,831	$1,445,039	4,636	$7,549,473

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1993

STORY CLASS	AMES NO. OF BUS.	AMES COMPUTED TAX	NEVADA* NO. OF BUS.	NEVADA* COMPUTED TAX	STORY CITY NO. OF BUS.	STORY CITY COMPUTED TAX
UTILITIES	48	$2,077,040	42	$477,730	20	$163,056
BLDG. MTL.	72	$902,141			24	$92,611
GEN. MDSE.	84	$3,686,818				
FOOD	90	$1,178,685				
MOTOR VEH.	170	$698,072	44	$100,232	43	$70,826
APPAREL	206	$927,761			40	$416,613
HOME FURN.	167	$669,727	33	$34,031	33	$68,191
EAT DRINK	398	$2,208,212	60	$128,578	39	$228,388
SPECIALTY	920	$1,684,964	159	$70,438	101	$136,004
SERVICES	1,191	$2,801,080	250	$182,144	148	$104,559
WHOLESALE	284	$677,707	78	$235,428	29	$84,832
MISC.	502	$760,722	153	$443,381	82	$141,455
* TOTAL *	4,132	$18,272,929	819	$1,671,962	559	$1,506,535

STORY CLASS	OTHER NO. OF BUS.	OTHER COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COUNTY TOTAL COMPUTED TAX
UTILITIES	144	$179,787	254	$2,897,613
BLDG. MTL.	55	$85,407	151	$1,080,159
GEN. MDSE.	35	$100,046	119	$3,786,864
FOOD	36	$78,018	126	$1,256,703
MOTOR VEH.	71	$80,860	328	$949,990
APPAREL			246	$1,344,374
HOME FURN.	36	$17,017	269	$788,966
EAT DRINK	82	$102,819	579	$2,667,997
SPECIALTY	445	$361,165	1,625	$2,252,571
SERVICES	631	$295,567	2,220	$3,383,350
WHOLESALE	201	$151,659	592	$1,149,626
MISC.	366	$256,561	1,103	$1,602,119
* TOTAL *	2,102	$1,708,906	7,612	$23,160,332

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1993

TAMA CLASS	TAMA NO. OF BUS.	TAMA COMPUTED TAX	OTHER NO. OF BUS.	OTHER COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COUNTY TOTAL COMPUTED TAX
UTILITIES	22	$14,693	62	$552,412	84	$567,105
BLDG. MTL.			82	$251,699	82	$251,699
GEN. MDSE.			40	$239,998	40	$239,998
FOOD			51	$192,095	51	$192,095
MOTOR VEH.	28	$42,471	97	$85,049	125	$127,520
APPAREL						
HOME FURN.			44	$39,888	44	$39,888
EAT DRINK	24	$17,395	166	$285,641	190	$303,036
SPECIALTY	91	$85,265	363	$77,829	454	$163,094
SERVICES	159	$81,855	649	$291,102	808	$372,957
WHOLESALE	26	$38,039	229	$364,920	255	$402,959
MISC.	136	$246,075	249	$349,483	385	$595,558
* TOTAL *	486	$525,793	2,032	$2,730,116	2,518	$3,255,909

TAYLOR CLASS	COUNTY TOTAL NO. OF BUS.	COUNTY TOTAL COMPUTED TAX
UTILITIES	71	$128,515
BLDG. MTL.	44	$60,717
GEN. MDSE.	20	$48,486
FOOD	21	$73,743
MOTOR VEH.	61	$106,169
APPAREL	21	$27,563
HOME FURN.	24	$3,251
EAT DRINK	60	$62,233
SPECIALTY	229	$72,204
SERVICES	363	$119,011
WHOLESALE	63	$76,753
MISC.	147	$42,892
* TOTAL *	1,124	$821,537

UNION	CRESTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	28	$359,712	20	$38,644	48	$398,356
BLDG. MTL.						
GEN. MDSE.	44	$962,121			44	$962,121
FOOD	24	$433,513			24	$433,513
MOTOR VEH.	66	$147,288	25	$7,980	91	$155,268
APPAREL	21	$55,755			21	$55,755
HOME FURN.	41	$120,726			41	$120,726
EAT DRINK	99	$364,542			99	$364,542
SPECIALTY	265	$346,845	91	$6,878	356	$353,723
SERVICES	433	$301,153	138	$55,218	571	$356,371
WHOLESALE	46	$174,022	57	$72,166	103	$246,188
MISC.	132	$146,494	143	$107,015	275	$253,509
* TOTAL *	1,199	$3,412,171	474	$287,901	1,673	$3,700,072

VAN BUREN	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	66	$71,965
BLDG. MTL.	46	$108,481
GEN. MDSE.	37	$98,807
FOOD	43	$70,709
MOTOR VEH.	60	$35,326
APPAREL		
HOME FURN.	29	$24,141
EAT DRINK	84	$87,534
SPECIALTY	237	$43,932
SERVICES	425	$120,261
WHOLESALE	107	$50,736
MISC.	199	$142,802
* TOTAL *	1,333	$854,694

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1993

WAPELLO	OTTUMWA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	57	$1,644,969	40	$66,316	97	$1,711,285
BLDG. MTL.	77	$704,797	36	$60,227	113	$765,024
GEN. MDSE.	45	$2,201,354			45	$2,201,354
FOOD	68	$816,589			68	$816,589
MOTOR VEH.	204	$538,040	66	$117,233	270	$655,273
APPAREL	97	$279,158			97	$279,158
HOME FURN.	111	$320,312			111	$320,312
EAT DRINK	283	$1,114,367	69	$57,536	352	$1,171,903
SPECIALTY	753	$797,239	281	$60,758	1,034	$857,997
SERVICES	1,205	$1,086,128	400	$115,743	1,605	$1,201,871
WHOLESALE	193	$1,062,809	81	$87,338	274	$1,150,147
MISC.	314	$636,592	284	$146,144	598	$782,736
* TOTAL *	3,407	$11,202,354	1,257	$711,295	4,664	$11,913,649

WARREN	INDIANOLA*		CARLISLE		NORWALK	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$302,516				
BLDG. MTL.	25	$166,733				
GEN. MDSE.	44	$911,050				
FOOD	31	$411,030				
MOTOR VEH.	96	$378,854	31	$108,416		
APPAREL	33	$75,437				
HOME FURN.	43	$70,211				
EAT DRINK	117	$359,819	29	$23,486		
SPECIALTY	406	$170,870	81	$20,772	145	$28,591
SERVICES	603	$420,341	164	$44,554	197	$74,517
WHOLESALE	119	$252,712	27	$34,722	33	$142,390
MISC.	212	$130,650	106	$227,032	132	$266,357
* TOTAL *	1,749	$3,650,223	438	$458,982	507	$511,855

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1993

WARREN	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	54	$20,247	74	$322,763
BLDG. MTL.			25	$166,733
GEN. MDSE.			44	$911,050
FOOD			31	$411,030
MOTOR VEH.	37	$57,581	164	$544,851
APPAREL			33	$75,437
HOME FURN.			43	$70,211
EAT DRINK	69	$49,621	215	$432,926
SPECIALTY	241	$38,679	873	$258,912
SERVICES	281	$146,527	1,245	$685,939
WHOLESALE	51	$55,671	230	$485,495
MISC.	206	$185,688	656	$809,727
* TOTAL *	939	$554,014	3,633	$5,175,074

WASHINGTON	WASHINGTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			60	$167,262	60	$167,262
BLDG. MTL.			54	$141,746	54	$141,746
GEN. MDSE.	28	$544,155	33	$99,943	61	$644,098
FOOD	22	$321,464	25	$71,443	47	$392,907
MOTOR VEH.	73	$159,808	101	$128,166	174	$287,974
APPAREL	39	$112,446			39	$112,446
HOME FURN.	48	$116,735	41	$58,509	89	$175,244
EAT DRINK	95	$244,695	108	$165,025	203	$409,720
SPECIALTY	248	$151,876	342	$224,099	590	$375,975
SERVICES	429	$308,757	635	$223,605	1,064	$532,362
WHOLESALE	130	$515,735	145	$226,243	275	$741,978
MISC.	202	$588,021	319	$254,610	521	$842,631
* TOTAL *	1,314	$3,063,692	1,863	$1,760,651	3,177	$4,824,343

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1993

WAYNE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	44	$149,419
BLDG. MTL.	36	$91,924
GEN. MDSE.		
FOOD	30	$79,635
MOTOR VEH.	72	$108,071
APPAREL		
HOME FURN.	22	$21,461
EAT DRINK	78	$54,690
SPECIALTY	232	$69,838
SERVICES	406	$154,092
WHOLESALE	124	$106,788
MISC.	198	$124,944
* TOTAL *	1,242	$960,862

WEBSTER	FT DODGE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	78	$2,604,261	123	$337,178	201	$2,941,439
BLDG. MTL.	80	$919,966	44	$55,071	124	$975,037
GEN. MDSE.	74	$3,249,122	39	$89,827	113	$3,338,949
FOOD	43	$628,983	29	$43,100	72	$672,083
MOTOR VEH.	184	$634,796	65	$75,173	249	$709,969
APPAREL	154	$559,572			154	$559,572
HOME FURN.	141	$535,846	26	$3,267	167	$539,113
EAT DRINK	322	$1,212,734	96	$60,356	418	$1,273,090
SPECIALTY	630	$931,760	281	$62,073	911	$993,833
SERVICES	1,233	$1,429,830	614	$270,576	1,847	$1,700,406
WHOLESALE	351	$1,622,466	160	$234,031	511	$1,856,497
MISC.	410	$659,720	361	$224,740	771	$884,460
* TOTAL *	3,700	$14,989,056	1,838	$1,455,392	5,538	$16,444,448

WINNEBAGO	FOREST CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			61	$344,332	61	$344,332
BLDG. MTL.			36	$75,812	36	$75,812
GEN. MDSE.						
FOOD						
MOTOR VEH.	41	$47,982	61	$115,506	102	$163,488
APPAREL						
HOME FURN.	23	$42,515	50	$78,789	73	$121,304
EAT DRINK	36	$73,775	82	$130,143	118	$203,918
SPECIALTY	105	$59,746	179	$78,506	284	$138,252
SERVICES	199	$95,791	409	$365,492	608	$461,283
WHOLESALE	47	$38,949	135	$115,410	182	$154,359
MISC.	123	$614,455	306	$326,655	429	$941,110
* TOTAL *	574	$973,213	1,319	$1,630,645	1,893	$2,603,858

WINNESHIEK	DECORAH*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	40	$444,391	73	$161,211	113	$605,602
BLDG. MTL.	37	$277,528	36	$120,962	73	$398,490
GEN. MDSE.	39	$1,066,545	28	$47,214	67	$1,113,759
FOOD	39	$223,767	30	$49,479	69	$273,246
MOTOR VEH.	76	$180,514	58	$95,232	134	$275,746
APPAREL	73	$232,085			73	$232,085
HOME FURN.	49	$211,409	25	$41,467	74	$252,876
EAT DRINK	129	$397,648	111	$148,172	240	$545,820
SPECIALTY	293	$375,899	233	$42,268	526	$418,167
SERVICES	387	$419,943	450	$173,233	837	$593,176
WHOLESALE	73	$152,882	143	$147,925	216	$300,807
MISC.	133	$129,617	219	$260,495	352	$390,112
* TOTAL *	1,368	$4,112,228	1,406	$1,287,658	2,774	$5,399,886

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1993

WOODBURY	SIOUX CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	126	$3,776,338	111	$632,708	237	$4,409,046
BLDG. MTL.	165	$2,782,072	58	$99,676	223	$2,881,748
GEN. MDSE.	122	$6,149,149	60	$176,713	182	$6,325,862
FOOD	205	$2,213,976	35	$47,032	240	$2,261,008
MOTOR VEH.	352	$1,731,942	115	$144,576	467	$1,876,518
APPAREL	327	$2,087,704			327	$2,087,704
HOME FURN.	304	$1,832,471	24	$36,791	328	$1,869,262
EAT DRINK	840	$3,344,145	192	$228,035	1,032	$3,572,180
SPECIALTY	1,549	$2,960,057	385	$175,930	1,934	$3,135,987
SERVICES	2,853	$4,238,138	629	$344,058	3,482	$4,582,196
WHOLESALE	820	$3,807,722	136	$102,618	956	$3,910,340
MISC.	1,011	$2,650,398	485	$212,575	1,496	$2,862,973
* TOTAL *	8,674	$37,574,112	2,230	$2,200,712	10,904	$39,774,824

WORTH	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	54	$216,606
BLDG. MTL.	41	$76,166
GEN. MDSE.	38	$79,355
FOOD	21	$53,647
MOTOR VEH.	41	$40,433
APPAREL		
HOME FURN.	35	$25,755
EAT DRINK	73	$58,593
SPECIALTY	201	$22,566
SERVICES	332	$139,025
WHOLESALE	123	$106,992
MISC.	176	$89,151
* TOTAL *	1,135	$908,289

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1993

WRIGHT	CLARION*		EAGLE GROVE		BELMOND	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	21	$253,100	24	$50,084	20	$214,731
BLDG. MTL.			25	$50,905		
GEN. MDSE.						
FOOD						
MOTOR VEH.	28	$57,045	33	$82,711	24	$51,415
APPAREL	20	$23,380				
HOME FURN.			20	$48,262	20	$17,854
EAT DRINK	37	$74,592	34	$57,594	49	$75,963
SPECIALTY	123	$134,690	74	$28,603	86	$79,232
SERVICES	236	$214,078	166	$275,173	198	$74,438
WHOLESALE	41	$68,315	40	$85,490	37	$59,418
MISC.	121	$253,830	100	$294,765	119	$410,008
* TOTAL *	627	$1,079,030	516	$973,587	553	$983,059

WRIGHT	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	47	$40,512	112	$558,427
BLDG. MTL.	28	$21,680	53	$72,585
GEN. MDSE.				
FOOD				
MOTOR VEH.	51	$74,902	136	$266,073
APPAREL			20	$23,380
HOME FURN.			40	$66,116
EAT DRINK	40	$29,451	160	$237,600
SPECIALTY	145	$37,221	428	$279,746
SERVICES	221	$57,383	821	$621,072
WHOLESALE	83	$41,270	201	$254,493
MISC.	126	$120,209	466	$1,078,812
* TOTAL *	741	$422,628	2,437	$3,458,304
LATE FILERS	21,305	$9,959,843		
* GRAND TOTAL *	381,417	$968,089,532		

* FOR TOWNS THIS INDICATES THE COUNTY SEAT

RETAIL SALES
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1993

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
NON-RESIDENTS	98	$518,747	$15,562	.00%
UTILITIES & TRANSPORTATION GROUP				
COMMUNICATION UTILITIES	2,576	$724,909,171	$34,482,390	3.56%
ELECTRIC AND GAS UTILITIES	2,302	$1,950,453,609	$93,455,783	9.65%
WATER AND SANITATION UTILITIES	3,772	$241,095,499	$11,490,891	1.19%
TRANSPORTATION COMPANIES	2,407	$55,719,054	$2,657,312	.27%
* GROUP TOTALS *	11,057	$2,972,177,333	$142,086,376	14.68%
BUILDING MATERIALS GROUP				
BUILDING MATERIAL DEALERS	3,382	$869,817,893	$40,997,265	4.23%
PAINT AND GLASS STORES	643	$54,675,704	$2,577,550	.27%
HARDWARE STORES	2,374	$210,266,647	$9,946,549	1.03%
GARDEN SUPPLY STORES	1,725	$55,274,671	$2,528,176	.26%
MOBILE HOME DEALERS	212	$3,042,298	$142,469	.01%
* GROUP TOTALS *	8,336	$1,193,077,213	$56,192,009	5.80%
GENERAL MERCHANDISE GROUP				
DEPARTMENT STORES	990	$1,767,793,910	$84,411,731	8.72%
VARIETY STORES	877	$454,088,001	$21,509,492	2.22%
MISCELLANEOUS GENERAL MERCHANDISE STORES	4,964	$551,751,567	$26,249,351	2.71%
* GROUP TOTALS *	6,831	$2,773,633,478	$132,170,574	13.65%

RETAIL SALES
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1993

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
		FOOD DEALERS GROUP		
GROCERY STORES	4,392	$1,112,610,720	$52,866,518	5.46%
MEAT AND FISH MARKETS	164	$694,241	$33,258	.00%
FRUIT AND VEGETABLE MARKETS	77	$652,212	$29,160	.00%
CONFECTIONERY STORES	339	$7,009,072	$330,248	.03%
DAIRY PRODUCT STORES	220	$6,200,397	$289,651	.03%
BAKERIES	672	$6,181,849	$294,318	.03%
MISCELLANEOUS FOOD STORES	641	$9,378,972	$445,681	.05%
* GROUP TOTALS *	6,505	$1,142,727,463	$54,288,834	5.61%
		MOTOR VEHICLE GROUP		
AUTOMOBILE DEALERS	3,365	$294,459,244	$13,977,936	1.44%
AUTOMOTIVE PARTS	4,976	$327,681,089	$15,522,361	1.60%
GAS STATIONS	7,450	$360,279,527	$17,114,909	1.77%
RECREATIONAL VEHICLES	1,762	$91,130,563	$4,224,773	.44%
* GROUP TOTALS *	17,553	$1,073,550,423	$50,839,979	5.25%
		APPAREL GROUP		
MEN'S AND BOY'S APPAREL STORES	592	$59,899,227	$2,856,012	.30%
WOMEN'S APPAREL STORES	2,780	$233,048,655	$11,110,002	1.15%
FAMILY AND CHILDREN'S APPAREL STORES	1,972	$186,060,574	$8,922,964	.92%

RETAIL SALES
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1993

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SHOE STORES	1,461	$127,523,840	$6,067,990	.63%
OTHER APPAREL STORES	1,359	$35,292,609	$1,679,019	.17%
* GROUP TOTALS *	8,164	$641,824,905	$30,635,987	3.16%
HOME FURNISHINGS AND APPLIANCES GROUP				
FURNITURE STORES	2,447	$255,702,953	$12,125,605	1.25%
HOME FURNISHING STORES	2,288	$116,787,876	$5,563,373	.57%
APPLIANCE, ENTERTAINMENT EQUIPMENT STORES	5,936	$384,890,288	$18,401,443	1.90%
* GROUP TOTALS *	10,671	$757,381,117	$36,090,421	3.73%
EATING AND DRINKING PLACES GROUP				
RESTAURANTS, TAVERNS AND BARS	27,905	$1,847,793,878	$87,616,592	9.05%
* GROUP TOTALS *	27,905	$1,847,793,878	$87,616,592	9.05%
SPECIALTY RETAIL STORES GROUP				
DRUG STORES	2,444	$250,840,757	$11,942,686	1.23%
LIQUOR STORES	488	$25,552,749	$1,216,020	.13%
USED MERCHANDISE STORES	9,591	$70,835,514	$3,374,690	.35%
SPORTING GOODS STORES	7,170	$134,106,316	$6,301,285	.65%
BOOKS AND STATIONERY STORES	1,986	$104,720,094	$5,019,620	.52%
JEWELRY STORES	2,199	$123,833,292	$5,919,841	.61%
HOBBY AND TOY STORES	14,379	$104,143,708	$5,015,966	.52%

RETAIL SALES
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1993

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
GIFT AND NOVELTY SHOPS	3,670	$95,635,827	$4,576,834	.47%
MAIL ORDER STORES	927	$37,070,433	$1,770,743	.18%
VENDING MACHINES	1,343	$63,837,285	$3,036,920	.31%
DIRECT SELLING	5,233	$54,386,500	$2,576,472	.27%
FUEL AND ICE DEALERS	1,224	$65,113,428	$3,158,316	.33%
FLORISTS	2,648	$65,302,422	$3,024,989	.31%
OTHER SPECIALTY SHOPS	14,965	$415,740,789	$19,800,201	2.05%
* GROUP TOTALS *	68,267	$1,611,119,114	$76,734,583	7.93%
SERVICES GROUP				
FINANCE, INSURANCE AND REAL ESTATE	4,131	$97,868,489	$4,651,801	.48%
HOTELS AND OTHER LODGING PLACES	3,550	$360,053,899	$17,041,518	1.76%
LAUNDRY AND CLEANING	4,542	$111,174,685	$5,271,701	.54%
PHOTOGRAPHIC STUDIOS	2,818	$50,960,465	$2,432,664	.25%
BEAUTY SHOPS	20,810	$157,353,610	$7,457,373	.77%
BARBER SHOPS	3,747	$28,129,971	$1,333,365	.14%
SHOE REPAIR SHOPS	427	$4,265,744	$203,070	.02%
FUNERAL HOMES	1,675	$64,307,692	$3,062,807	.32%
OTHER PERSONAL SERVICES	3,840	$32,735,918	$1,548,432	.16%
BUILDING MAINTENANCE	3,871	$69,224,661	$3,279,978	.34%
EMPLOYMENT AGENCIES	390	$23,618,472	$1,130,253	.12%
OTHER BUSINESS SERVICES	9,874	$342,178,210	$16,235,936	1.68%

RETAIL SALES
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1993

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
AUTOMOBILE RENTAL AND STORAGE	742	$51,143,665	$2,434,974	.25%
AUTOMOBILE REPAIR AND SERVICES	19,327	$412,529,508	$19,575,585	2.02%
ELECTRICAL REPAIR	3,823	$74,201,837	$3,523,758	.36%
WATCH, JEWELRY REPAIR	209	$2,293,793	$109,466	.01%
FURNITURE REPAIR	2,881	$12,185,627	$576,028	.06%
MISCELLANEOUS REPAIR	13,205	$202,821,149	$9,588,998	.99%
MOTION PICTURE THEATRES	652	$47,155,715	$2,234,250	.23%
AMUSEMENT PARKS AND SERVICES	8,392	$289,997,213	$13,683,812	1.41%
EDUCATION INSTITUTIONS	788	$33,265,166	$1,593,826	.16%
OTHER SERVICES	5,753	$305,293,159	$14,517,943	1.50%
* GROUP TOTALS *	115,447	$2,772,758,648	$131,487,538	13.58%
WHOLESALE GOODS GROUP				
MOTOR VEHICLE	1,228	$64,790,437	$3,063,406	.32%
FURNITURE AND HOME FURNISHINGS	121	$11,408,834	$540,986	.06%
CONSTRUCTION MATERIALS	6,367	$562,206,997	$26,574,950	2.75%
FARM AND CONSTRUCTION MACHINERY	11,171	$798,661,838	$37,823,150	3.91%
MISCELLANEOUS DURABLE GOODS	1,136	$51,049,043	$2,427,620	.25%
APPAREL, PIECE GOODS	87	$3,450,865	$163,824	.02%
GROCERIES AND FARM PRODUCTS	1,081	$55,836,394	$2,663,704	.28%

RETAIL SALES
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1993

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MISCELLANEOUS NONDURABLE GOODS	9,328	$392,593,263	$18,736,319	1.94%
* GROUP TOTALS *	30,519	$1,939,997,671	$91,993,959	9.50%

MISCELLANEOUS GROUP

AGRICULTURE PRODUCTION AND SERVICES	7,316	$103,304,478	$4,793,804	.50%
MINING	489	$32,553,052	$1,515,870	.16%
GENERAL CONTRACTORS	5,880	$166,619,004	$7,833,810	.81%
PLUMBING AND HEATING CONTRACTORS	5,970	$194,064,465	$9,174,133	.95%
PAINTING CONTRACTORS	2,848	$23,225,115	$1,097,952	.11%
ELECTRICAL CONTRACTORS	3,703	$85,788,749	$4,086,082	.42%
CARPENTRY CONTRACTORS	2,777	$39,590,621	$1,871,078	.19%
OTHER SPECIAL TRADE CONTRACTORS	4,246	$153,061,982	$7,202,635	.74%
FOOD MANUFACTURERS	995	$36,124,194	$1,721,055	.18%
APPAREL AND TEXTILE MANUFACTURERS	212	$14,904,859	$708,287	.07%
FURNITURE, WOOD AND PAPER MANUFACTURERS	1,520	$67,443,344	$3,200,241	.33%
PUBLISHERS OF BOOKS AND NEWSPAPERS	974	$25,589,734	$1,219,072	.13%
COMMERCIAL PRINTERS	2,499	$139,175,830	$6,614,384	.68%
NONMETALLIC PRODUCT MANUFACTURERS	1,482	$108,498,752	$5,083,770	.53%
INDUSTRIAL EQUIPMENT MANUFACTURERS	3,265	$181,850,762	$8,629,806	.89%

RETAIL SALES
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1993

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MISCELLANEOUS MANUFACTURERS	784	$34,404,930	$1,607,865	.17%
TEMPORARY RETAILERS	3,799	$49,985,661	$1,617,431	.17%
* GROUP TOTALS *	48,759	$1,456,185,532	$67,977,275	7.02%
* LATE FILERS *	21,305	$227,261,255	$9,959,843	1.03%
** GRAND TOTAL **	381,417	$20,410,006,777	$968,089,532	100.00%*

* PERCENTAGE MAY NOT EQUAL 100% DUE TO ROUNDING

USE TAX

IOWA DEPARTMENT OF REVENUE
COUNTY TREASURER USE TAX REPORT
YEAR ENDING MARCH, 1993

#	COUNTY	UNITS	AMOUNT	#	COUNTY	UNITS	AMOUNT
01	ADAIR	1,984	426,751.76	52	JOHNSON	17,449	4,561,780.60
02	ADAMS	1,102	208,627.02	53	JONES	4,594	857,817.23
03	ALLAMAKEE	3,478	660,140.03	54	KEOKUK	3,012	537,773.64
04	APPANOOSE	3,757	547,781.31	55	KOSSUTH	3,993	873,867.81
05	AUDUBON	1,493	331,835.26	56	LEE	10,056	1,824,716.20
06	BENTON	5,736	1,092,520.52	57	LINN	41,708	9,520,874.89
07	BLACK HAWK	30,142	6,055,861.24	58	LOUISA	3,509	565,812.49
08	BOONE	6,180	1,215,191.68	59	LUCAS	2,487	465,886.11
09	BREMER	5,152	1,119,929.74	60	LYON	2,756	558,415.16
10	BUCHANAN	5,167	975,749.41	61	MADISON	3,264	610,859.60
11	BUENA VISTA	4,715	903,816.91	62	MAHASKA	5,532	1,007,774.15
12	BUTLER	4,013	703,347.12	63	MARION	7,394	1,437,894.91
13	CALHOUN	2,640	545,545.04	64	MARSHALL	9,715	1,944,322.19
14	CARROLL	4,788	1,151,867.70	65	MILLS	3,423	689,573.39
15	CASS	3,787	764,880.38	66	MITCHELL	2,558	460,962.69
16	CEDAR	4,458	924,903.12	67	MONONA	2,693	511,920.24
17	CERRO GORDO	11,393	2,222,873.23	68	MONROE	2,253	392,513.75
18	CHEROKEE	3,327	646,524.23	69	MONTGOMERY	3,137	621,414.73
19	CHICKASAW	3,438	622,265.14	70	MUSCATINE	11,577	2,190,617.75
20	CLARKE	2,197	347,282.87	71	O'BRIEN	3,454	727,123.00
21	CLAY	4,385	841,760.81	72	OSCEOLA	1,822	363,015.78
22	CLAYTON	4,567	969,737.79	73	PAGE	4,314	788,885.40
23	CLINTON	13,027	2,564,343.46	74	PALO ALTO	2,239	434,777.05
24	CRAWFORD	4,163	787,962.46	75	PLYMOUTH	5,551	1,301,183.99
25	DALLAS	7,982	1,608,547.59	76	POCAHONTAS	2,048	445,835.39
26	DAVIS	2,075	334,588.39	77	POLK	82,738	19,971,699.08
27	DECATUR	1,947	291,844.43	78	POTTAWATTAMIE	23,108	4,125,726.67
28	DELAWARE	3,981	789,397.01	79	POWESHIEK	4,502	1,049,986.55
29	DES MOINES	11,071	2,188,010.06	80	RINGGOLD	1,306	227,149.48
30	DICKINSON	4,159	933,142.42	81	SAC	2,813	563,159.75
31	DUBUQUE	19,648	4,198,761.92	82	SCOTT	37,811	8,081,570.44
32	EMMET	2,925	525,439.86	83	SHELBY	2,838	649,056.99
33	FAYETTE	5,167	982,198.13	84	SIOUX	6,571	1,445,842.97
34	FLOYD	4,411	744,753.05	85	STORY	13,381	3,172,768.53
35	FRANKLIN	2,881	552,168.40	86	TAMA	4,191	801,228.15
36	FREMONT	2,381	455,518.29	87	TAYLOR	1,628	261,405.18
37	GREENE	2,684	527,251.44	88	UNION	3,503	585,783.46
38	GRUNDY	2,862	701,811.45	89	VAN BUREN	2,057	329,760.96
39	GUTHRIE	2,858	561,383.07	90	WAPELLO	10,554	1,716,276.75
40	HAMILTON	4,085	805,283.26	91	WARREN	9,064	1,863,466.24
41	HANCOCK	2,834	532,720.91	92	WASHINGTON	4,698	943,905.26
42	HARDIN	4,860	1,082,771.57	93	WAYNE	1,628	275,275.91
43	HARRISON	3,884	766,367.92	94	WEBSTER	9,864	1,810,298.28
44	HENRY	4,778	980,046.39	95	WINNEBAGO	2,966	630,684.91
45	HOWARD	2,395	403,089.57	96	WINNESHIEK	4,412	931,161.21
46	HUMBOLDT	2,581	524,443.92	97	WOODBURY	26,827	4,850,076.33
47	IDA	1,995	418,659.78	98	WORTH	1,910	361,909.42
48	IOWA	3,566	767,490.24	99	WRIGHT	3,285	680,885.56
49	JACKSON	5,259	899,743.92	00	MOTOR VEHICLE	92	114,869.15
50	JASPER	9,425	1,817,877.01				
51	JEFFERSON	4,042	773,969.17		TOTALS	684,110	140,938,342.77

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1993

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
UTILITIES & TRANSPORTATION GROUP				
COMMUNICATION UTILITIES	607	$113,932,920	$5,461,058	5.33%
ELECTRIC AND GAS UTILITIES	113	$9,480,243	$459,092	.45%
WATER AND SANITATION UTILITIES	51	$4,931,113	$236,472	.23%
TRANSPORTATION COMPANIES	194	$43,420,715	$2,070,765	2.02%
* GROUP TOTALS *	965	$171,764,991	$8,227,387	8.04%
BUILDING MATERIALS GROUP				
BUILDING MATERIAL DEALERS	591	$28,204,927	$1,330,167	1.30%
PAINT AND GLASS STORES	59	$962,465	$45,634	.04%
HARDWARE STORES	120	$3,061,178	$145,980	.14%
GARDEN SUPPLY STORES	86	$1,354,395	$63,162	.06%
MOBILE HOME DEALERS	9	$19,405	$958	.00%
* GROUP TOTALS *	865	$33,602,370	$1,585,901	1.55%
GENERAL MERCHANDISE GROUP				
DEPARTMENT STORES	28	$50,456,076	$2,411,382	2.36%
VARIETY STORES	8	$2,604,021	$121,039	.12%
MISCELLANEOUS GENERAL MERCHANDISE STORES	42	$139,181	$6,625	.01%
* GROUP TOTALS *	78	$53,199,278	$2,539,046	2.48%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1993

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
		FOOD DEALERS GROUP		
GROCERY STORES	39	$2,035,516	$95,734	.09%
MEAT AND FISH MARKETS	5	$5,065	$232	.00%
FRUIT AND VEGETABLE MARKETS	1	$0	$0	.00%
CONFECTIONERY STORES	22	$173,161	$8,429	.01%
DAIRY PRODUCT STORES	0	$0	$0	.00%
BAKERIES	2	$14,525	$726	.00%
MISCELLANEOUS FOOD STORES	40	$5,192,763	$249,450	.24%
* GROUP TOTALS *	109	$7,421,030	$354,571	.35%
		MOTOR VEHICLE GROUP		
AUTOMOBILE DEALERS	64	$3,341,209	$160,969	.16%
AUTOMOTIVE PARTS	345	$13,027,486	$622,096	.61%
GAS STATIONS	104	$6,041,436	$289,569	.28%
RECREATIONAL VEHICLES	85	$2,732,470	$118,978	.12%
* GROUP TOTALS *	598	$25,142,601	$1,191,612	1.16%
		APPAREL GROUP		
MEN'S AND BOY'S APPAREL STORES	7	$243,630	$11,574	.01%
WOMEN'S APPAREL STORES	50	$5,538,860	$263,849	.26%
FAMILY AND CHILDREN'S APPAREL STORES	66	$3,877,747	$183,962	.18%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1993

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SHOE STORES	48	$3,030,586	$143,428	.14%
OTHER APPAREL STORES	68	$1,114,414	$52,571	.05%
* GROUP TOTALS *	239	$13,805,237	$655,384	.64%
HOME FURNISHINGS AND APPLIANCES GROUP				
FURNITURE STORES	402	$12,521,330	$599,427	.59%
HOME FURNISHING STORES	306	$34,713,091	$1,649,431	1.61%
APPLIANCE, ENTERTAINMENT EQUIPMENT STORES	504	$14,273,803	$674,683	.66%
* GROUP TOTALS *	1,212	$61,508,224	$2,923,541	2.86%
EATING AND DRINKING PLACES GROUP				
RESTAURANTS, TAVERNS AND BARS	131	$3,408,835	$162,008	.16%
* GROUP TOTALS *	131	$3,408,835	$162,008	.16%
SPECIALTY RETAIL STORES GROUP				
DRUG STORES	21	$784,173	$37,646	.04%
LIQUOR STORES	12	$198,311	$9,626	.01%
USED MERCHANDISE STORES	308	$1,562,430	$74,821	.07%
SPORTING GOODS STORES	217	$1,822,048	$87,378	.09%
BOOKS AND STATIONERY STORES	200	$12,300,662	$590,728	.58%
JEWELRY STORES	74	$971,238	$46,240	.05%
HOBBY AND TOY STORES	696	$2,250,082	$109,916	.11%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1993

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
GIFT AND NOVELTY SHOPS	121	$2,080,952	$99,388	.10%
MAIL ORDER STORES	306	$49,240,935	$2,357,121	2.30%
VENDING MACHINES	212	$3,598,541	$172,259	.17%
DIRECT SELLING	776	$41,938,378	$1,993,150	1.95%
FUEL AND ICE DEALERS	167	$1,306,100	$63,238	.06%
FLORISTS	40	$178,616	$8,577	.01%
OTHER SPECIALTY SHOPS	1,389	$72,836,172	$3,475,294	3.39%
* GROUP TOTALS *	4,539	$191,068,638	$9,125,382	8.91%
		SERVICES GROUP		
FINANCE, INSURANCE AND REAL ESTATE	407	$13,583,490	$649,979	.63%
HOTELS AND OTHER LODGING PLACES	33	$478,742	$22,974	.02%
LAUNDRY AND CLEANING	208	$9,906,289	$470,919	.46%
PHOTOGRAPHIC STUDIOS	171	$9,153,508	$445,504	.44%
BEAUTY SHOPS	22	$555,909	$26,732	.03%
BARBER SHOPS	0	$0	$0	.00%
SHOE REPAIR SHOPS	3	$1,717	$78	.00%
FUNERAL HOMES	14	$26,377	$1,294	.00%
OTHER PERSONAL SERVICES	93	$4,016,250	$189,246	.18%
BUILDING MAINTENANCE	319	$6,037,920	$288,232	.28%
EMPLOYMENT AGENCIES	18	$107,356	$5,305	.01%
OTHER BUSINESS SERVICES	3,836	$175,679,942	$8,313,222	8.12%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1993

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
AUTOMOBILE RENTAL AND STORAGE	162	$6,858,244	$322,760	.32%
AUTOMOBILE REPAIR AND SERVICES	193	$3,121,544	$148,572	.15%
ELECTRICAL REPAIR	283	$5,658,427	$267,330	.26%
WATCH, JEWELRY REPAIR	0	$0	$0	.00%
FURNITURE REPAIR	23	$57,417	$2,749	.00%
MISCELLANEOUS REPAIR	617	$18,994,348	$905,013	.88%
MOTION PICTURE THEATRES	46	$1,531,141	$71,990	.07%
AMUSEMENT PARKS AND SERVICES	108	$2,278,799	$108,398	.11%
EDUCATION INSTITUTIONS	27	$591,270	$29,183	.03%
OTHER SERVICES	227	$14,960,616	$710,058	.69%
* GROUP TOTALS *	6,810	$273,599,306	$12,979,538	12.68%
WHOLESALE GOODS GROUP				
MOTOR VEHICLE	295	$9,600,411	$457,134	.45%
FURNITURE AND HOME FURNISHINGS	108	$3,061,869	$144,660	.14%
CONSTRUCTION MATERIALS	2,321	$121,758,979	$5,748,154	5.62%
FARM AND CONSTRUCTION MACHINERY	7,274	$386,517,951	$18,390,765	17.97%
MISCELLANEOUS DURABLE GOODS	363	$17,586,967	$826,774	.81%
APPAREL, PIECE GOODS	70	$2,505,719	$119,398	.12%
GROCERIES AND FARM PRODUCTS	272	$13,508,075	$643,283	.63%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1993

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MISCELLANEOUS NONDURABLE GOODS	1,545	$73,406,556	$3,475,337	3.39%
* GROUP TOTALS *	12,248	$627,946,527	$29,805,505	29.12%

MISCELLANEOUS GROUP

AGRICULTURE PRODUCTION AND SERVICES	329	$10,957,289	$514,197	.50%
MINING	41	$411,639	$19,629	.02%
GENERAL CONTRACTORS	1,066	$28,687,595	$1,365,783	1.33%
PLUMBING AND HEATING CONTRACTORS	424	$8,167,018	$385,917	.38%
PAINTING CONTRACTORS	121	$2,342,124	$110,007	.11%
ELECTRICAL CONTRACTORS	256	$11,731,276	$560,418	.55%
CARPENTRY CONTRACTORS	98	$1,548,584	$70,597	.07%
OTHER SPECIAL TRADE CONTRACTORS	943	$27,914,081	$1,324,256	1.29%
FOOD MANUFACTURERS	263	$26,874,180	$1,268,468	1.24%
APPAREL AND TEXTILE MANUFACTURERS	174	$8,895,943	$423,479	.41%
FURNITURE, WOOD AND PAPER MANUFACTURERS	663	$25,124,511	$1,185,446	1.16%
PUBLISHERS OF BOOKS AND NEWSPAPERS	188	$22,114,404	$1,054,586	1.03%
COMMERCIAL PRINTERS	406	$43,516,004	$2,070,017	2.02%
NONMETALLIC PRODUCT MANUFACTURERS	1,344	$71,592,687	$3,408,199	3.33%
INDUSTRIAL EQUIPMENT MANUFACTURERS	3,984	$286,040,338	$13,565,203	13.25%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1993

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MISCELLANEOUS MANUFACTURERS	952	$91,047,238	$4,328,663	4.23%
TEMPORARY RETAILERS	477	$4,762,373	$33,173	.03%
* GROUP TOTALS *	11,729	$671,727,284	$31,688,038	30.96%
* LATE FILERS *	1,817	$26,023,556	$1,129,202	1.10%
** GRAND TOTAL **	41,340	$2,160,217,877	$102,367,115	100.00%*

* PERCENTAGE MAY NOT EQUAL 100% DUE TO ROUNDING

CONSUMERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1993

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
UTILITIES & TRANSPORTATION GROUP				
COMMUNICATION UTILITIES	766	$41,133,705	$1,953,026	5.77%*
ELECTRIC AND GAS UTILITIES	656	$80,761,568	$3,759,583	11.10%*
WATER AND SANITATION UTILITIES	82	$1,350,395	$65,162	.19%*
TRANSPORTATION COMPANIES	510	$10,924,681	$520,363	1.54%*
* GROUP TOTALS *	2,014	$134,170,349	$6,298,134	18.60%*
BUILDING MATERIALS GROUP				
BUILDING MATERIAL DEALERS	181	$2,033,686	$95,649	.28%*
PAINT AND GLASS STORES	4	$41,682	$1,891	.01%*
HARDWARE STORES	18	$12,393	$593	.00%*
GARDEN SUPPLY STORES	24	$140,710	$6,705	.02%*
MOBILE HOME DEALERS	0	$0	$0	.00%*
* GROUP TOTALS *	227	$2,228,471	$104,838	.31%*
GENERAL MERCHANDISE GROUP				
DEPARTMENT STORES	24	$4,256,473	$206,094	.61%*
VARIETY STORES	2	$792,751	$39,638	.12%*
MISCELLANEOUS GENERAL MERCHANDISE STORES	49	$15,530,178	$729,438	2.15%*
* GROUP TOTALS *	75	$20,579,402	$975,170	2.88%*
FOOD DEALERS GROUP				

CONSUMERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1993

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
GROCERY STORES	39	$7,826,766	$375,166	1.11%*
MEAT AND FISH MARKETS	12	$84,781	$3,986	.01%*
FRUIT AND VEGETABLE MARKETS	0	$0	$0	.00%*
CONFECTIONERY STORES	8	$42,835	$2,123	.01%*
DAIRY PRODUCT STORES	12	$437,653	$20,966	.06%*
BAKERIES	9	$212,161	$10,177	.03%*
MISCELLANEOUS FOOD STORES	8	$97,593	$4,537	.01%*
* GROUP TOTALS *	88	$8,701,789	$416,955	1.23%*
	MOTOR VEHICLE GROUP			
AUTOMOBILE DEALERS	122	$368,372	$17,584	.05%*
AUTOMOTIVE PARTS	77	$1,295,823	$61,565	.18%*
GAS STATIONS	65	$594,818	$26,983	.08%*
RECREATIONAL VEHICLES	28	$16,823	$819	.00%*
* GROUP TOTALS *	292	$2,275,836	$106,951	.32%*
	APPAREL GROUP			
MEN'S AND BOY'S APPAREL STORES	17	$5,808	$282	.00%*
WOMEN'S APPAREL STORES	94	$1,014,622	$49,334	.15%*
FAMILY AND CHILDREN'S APPAREL STORES	49	$104,580	$5,165	.02%*
SHOE STORES	55	$371,837	$18,094	.05%*
OTHER APPAREL STORES	6	$29,015	$1,269	.00%*

CONSUMERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1993

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
* GROUP TOTALS *	221	$1,525,862	$74,144	.22%*
HOME FURNISHINGS AND APPLIANCES GROUP				
FURNITURE STORES	35	$772,915	$36,669	.11%*
HOME FURNISHING STORES	78	$3,851,572	$172,589	.51%*
APPLIANCE, ENTERTAINMENT EQUIPMENT STORES	116	$647,999	$30,798	.09%*
* GROUP TOTALS *	229	$5,272,486	$240,056	.71%*
EATING AND DRINKING PLACES GROUP				
RESTAURANTS, TAVERNS AND BARS	414	$3,954,823	$186,821	.55%*
* GROUP TOTALS *	414	$3,954,823	$186,821	.55%*
SPECIALTY RETAIL STORES GROUP				
DRUG STORES	3	$937	$47	.00%*
LIQUOR STORES	0	$0	$0	.00%*
USED MERCHANDISE STORES	15	$2,879	$145	.00%*
SPORTING GOODS STORES	55	$495,541	$23,788	.07%*
BOOKS AND STATIONERY STORES	58	$351,368	$16,600	.05%*
JEWELRY STORES	52	$244,620	$12,009	.04%*
HOBBY AND TOY STORES	27	$123,434	$6,108	.02%*
GIFT AND NOVELTY SHOPS	22	$14,304	$666	.00%*
MAIL ORDER STORES	19	$423,801	$20,434	.06%*

CONSUMERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1993

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
VENDING MACHINES	189	$1,255,475	$58,944	.17%*
DIRECT SELLING	34	$1,220,584	$58,278	.17%*
FUEL AND ICE DEALERS	61	$230,732	$10,931	.03%*
FLORISTS	17	$4,058	$203	.00%*
OTHER SPECIALTY SHOPS	213	$2,605,995	$122,458	.36%*
* GROUP TOTALS *	765	$6,973,728	$330,611	.98%*
		SERVICES GROUP		
FINANCE, INSURANCE AND REAL ESTATE	1,890	$30,885,932	$1,470,665	4.34%*
HOTELS AND OTHER LODGING PLACES	347	$4,560,307	$215,981	.64%*
LAUNDRY AND CLEANING	77	$1,496,111	$68,809	.20%*
PHOTOGRAPHIC STUDIOS	37	$318,054	$15,366	.05%*
BEAUTY SHOPS	27	$35,822	$1,629	.00%*
BARBER SHOPS	0	$0	$0	.00%*
SHOE REPAIR SHOPS	1	$0	$0	.00%*
FUNERAL HOMES	95	$50,926	$2,497	.01%*
OTHER PERSONAL SERVICES	75	$486,933	$23,236	.07%*
BUILDING MAINTENANCE	33	$356,090	$16,639	.05%*
EMPLOYMENT AGENCIES	68	$57,784	$2,777	.01%*
OTHER BUSINESS SERVICES	806	$19,743,730	$937,778	2.77%*
AUTOMOBILE RENTAL AND STORAGE	36	$796,005	$36,415	.11%*
AUTOMOBILE REPAIR AND SERVICES	156	$957,949	$45,684	.13%*

CONSUMERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1993

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
ELECTRICAL REPAIR	29	$551,226	$25,535	.08%*
WATCH, JEWELRY REPAIR	8	$6,748	$323	.00%*
FURNITURE REPAIR	19	$28,397	$1,337	.00%*
MISCELLANEOUS REPAIR	200	$2,435,774	$116,039	.34%*
MOTION PICTURE THEATRES	45	$34,853	$1,611	.00%*
AMUSEMENT PARKS AND SERVICES	196	$3,538,741	$165,636	.49%*
EDUCATION INSTITUTIONS	31	$151,051	$7,225	.02%*
OTHER SERVICES	4,609	$43,956,611	$2,085,505	6.16%*
* GROUP TOTALS *	8,785	$110,449,044	$5,240,687	15.48%*
		WHOLESALE GOODS GROUP		
MOTOR VEHICLE	33	$1,131,827	$54,676	.16%*
FURNITURE AND HOME FURNISHINGS	9	$37,029	$1,758	.01%*
CONSTRUCTION MATERIALS	256	$3,451,179	$165,963	.49%*
FARM AND CONSTRUCTION MACHINERY	629	$5,518,938	$263,278	.78%*
MISCELLANEOUS DURABLE GOODS	78	$8,341,583	$397,098	1.17%*
APPAREL, PIECE GOODS	7	$0	$0	.00%*
GROCERIES AND FARM PRODUCTS	238	$6,607,894	$315,061	.93%*
MISCELLANEOUS NONDURABLE GOODS	854	$9,502,722	$447,277	1.32%*
* GROUP TOTALS *	2,104	$34,591,172	$1,645,111	4.86%*

CONSUMERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1993

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
		MISCELLANEOUS GROUP		
AGRICULTURE PRODUCTION AND SERVICES	276	$15,614,146	$732,927	2.16%*
MINING	66	$1,433,686	$67,234	.20%*
GENERAL CONTRACTORS	967	$18,206,595	$867,245	2.56%*
PLUMBING AND HEATING CONTRACTORS	347	$2,999,385	$145,089	.43%*
PAINTING CONTRACTORS	32	$2,561,694	$119,956	.35%*
ELECTRICAL CONTRACTORS	157	$2,668,341	$125,795	.37%*
CARPENTRY CONTRACTORS	46	$916,766	$43,554	.13%*
OTHER SPECIAL TRADE CONTRACTORS	632	$10,049,688	$479,380	1.42%*
FOOD MANUFACTURERS	524	$71,298,557	$3,371,480	9.96%*
APPAREL AND TEXTILE MANUFACTURERS	89	$6,840,248	$324,767	.96%*
FURNITURE, WOOD AND PAPER MANUFACTURERS	275	$18,574,170	$895,207	2.64%*
PUBLISHERS OF BOOKS AND NEWSPAPERS	236	$5,324,474	$249,557	.74%*
COMMERCIAL PRINTERS	227	$7,751,507	$369,008	1.09%*
NONMETALLIC PRODUCT MANUFACTURERS	634	$24,540,516	$1,167,417	3.45%*
INDUSTRIAL EQUIPMENT MANUFACTURERS	1,447	$171,784,105	$8,160,045	24.10%*
MISCELLANEOUS MANUFACTURERS	267	$12,879,959	$609,793	1.80%*
TEMPORARY RETAILERS	360	$7,051,770	$7,464	.02%*

CONSUMERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1993

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
* GROUP TOTALS *	6,582	$380,495,607	$17,735,918	52.37%*
* LATE FILERS *	789	$12,727,666	$508,431	1.50%*
** GRAND TOTAL **	22,585	$723,946,235	$33,863,827	100.00%*

* PERCENTAGE MAY NOT EQUAL 100% DUE TO ROUNDING

CONSUMER USE TAX
BY COUNTY
FISCAL YEAR 1993

COUNTY	NO. OF RETURNS	COMPUTED TAX	COUNTY	NO. OF RETURNS	COMPUTED TAX
ADAIR	86	$22,043	JONES	124	$36,384
ADAMS	28	$5,084	KEOKUK	62	$5,269
ALLAMAKEE	169	$68,391	KOSSUTH	116	$23,795
APPANOOSE	70	$226,947	LEE	300	$565,475
AUDUBON	28	$1,461	LINN	1,498	$4,698,064
BENTON	134	$27,237	LOUISA	73	$13,888
BLACK HAWK	1,007	$2,715,352	LUCAS	39	$236,920
BOONE	146	$52,334	LYON	139	$70,435
BREMER	167	$233,566	MADISON	53	$16,617
BUCHANAN	137	$64,152	MAHASKA	175	$154,952
BUENA VISTA	127	$58,539	MARION	180	$215,637
BUTLER	100	$16,303	MARSHALL	277	$568,131
CALHOUN	75	$30,789	MILLS	41	$2,826
CARROLL	207	$92,163	MITCHELL	128	$29,048
CASS	129	$86,998	MONONA	66	$7,002
CEDAR	78	$36,247	MONROE	68	$19,669
CERRO GORDO	513	$325,893	MONTGOMERY	118	$102,638
CHEROKEE	91	$45,360	MUSCATINE	347	$1,025,820
CHICKASAW	111	$115,183	OBRIEN	167	$43,679
CLARKE	39	$9,820	OSCEOLA	70	$22,550
CLAY	227	$82,718	PAGE	139	$52,572
CLAYTON	156	$35,996	PALO ALTO	76	$18,585
CLINTON	339	$797,801	PLYMOUTH	152	$205,158
CRAWFORD	112	$391,986	POCAHONTAS	115	$28,907
DALLAS	173	$59,354	POLK	3,223	$7,622,915
DAVIS	66	$17,066	POTTAWATTAMIE	616	$364,195
DECATUR	38	$5,415	POWESHIEK	178	$271,411
DELAWARE	96	$22,083	RINGGOLD	20	$2,463
DES MOINES	419	$645,001	SAC	103	$20,467
DICKINSON	138	$44,265	SCOTT	1,263	$1,757,699
DUBUQUE	890	$1,493,766	SHELBY	150	$86,108
EMMET	98	$132,919	SIOUX	218	$147,325
FAYETTE	137	$63,963	STORY	620	$308,599
FLOYD	184	$67,378	TAMA	89	$36,884
FRANKLIN	104	$54,277	TAYLOR	31	$4,307
FREMONT	37	$12,965	UNION	64	$24,324
GREENE	106	$11,001	VAN BUREN	44	$12,117
GRUNDY	114	$63,074	WAPELLO	292	$1,425,183
GUTHRIE	65	$5,381	WARREN	146	$24,795
HAMILTON	210	$216,604	WASHINGTON	132	$57,453
HANCOCK	101	$45,714	WAYNE	63	$17,492
HARDIN	267	$94,922	WEBSTER	363	$577,747
HARRISON	79	$19,598	WINNEBAGO	141	$275,729
HENRY	127	$182,567	WINNESHIEK	162	$183,066
HOWARD	78	$20,931	WOODBURY	781	$1,688,983
HUMBOLDT	107	$92,190	WORTH	73	$27,835
IDA	61	$54,544	WRIGHT	166	$95,241
IOWA	169	$258,517			
JACKSON	130	$23,947	OUT OF STATE	12	$0
JASPER	202	$417,230			
JEFFERSON	163	$127,912			
JOHNSON	477	$872,521	GRAND TOTAL	22,585	$33,863,827

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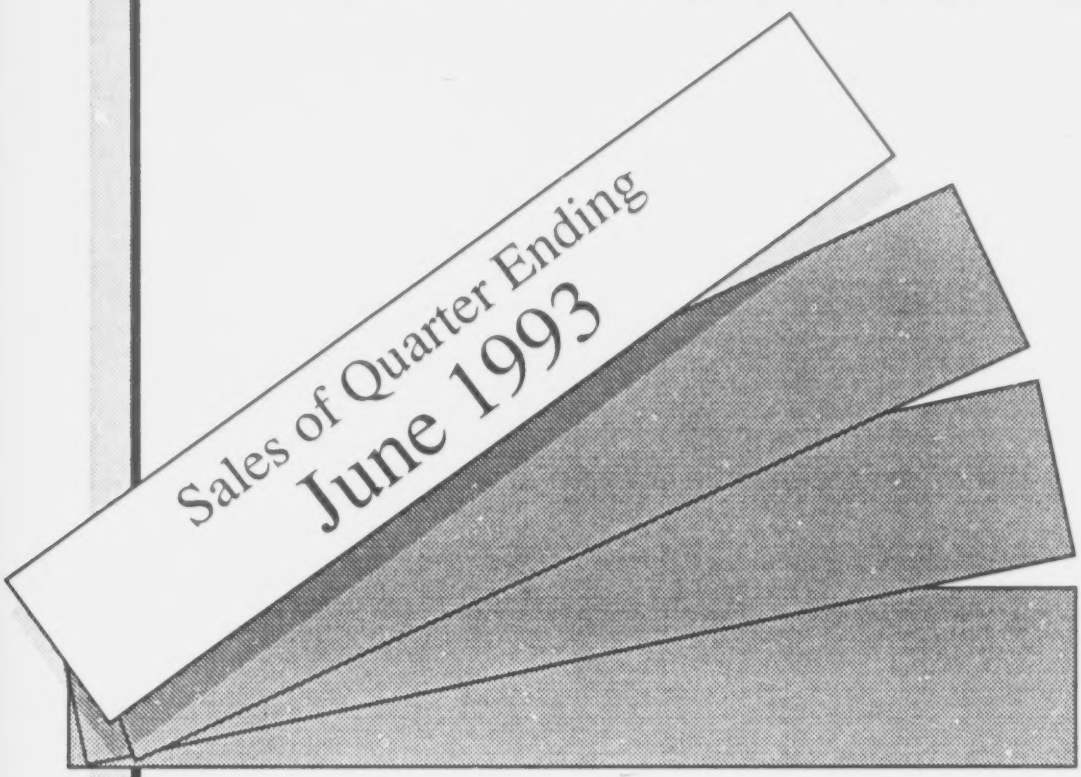
IOWA RETAIL SALES & USE TAX REPORT



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RETAIL SALES TAX
THE QUARTER IN REVIEW

COMPUTED TAX BY BUSINESS GROUP
QUARTER ENDING JUNE 30, 1993

A tax increase from 4% to 5% was effective July 1, 1992. Computed tax during the second quarter of 1993 amounted to $259,598,820, an increase of 28 percent from the same quarter in 1992. The number of businesses filing returns increased from 89,674 to 91,540 or 2.08 percent during the same period. This data indicates a slight increase in the average amount of taxable receipts reported per return.

Computed Tax by Business Group

During the second quarter of 1993, the Home Furnishings & General Merchandise Groups showed the largest increase in computed tax with a 36.28 and 34.83 percent, respectively. The Utilities Group followed with a 30.30 percent increase. Four business groups reported a decrease in the number of filers. The Utilities Group increased 6.24 percent while the Apparel (-2.82 percent) and Motor Vehicle (-2.07 percent) Groups showed the largest decrease.

Business Group	# Bus. June 92	# Bus. June 93	% Change # Bus.	Computed Tax June 92	Computed Tax June 93	% Change Computed Tax
Nonresidents	39	16	-58.97%	$ 4,062	$ 1.004	-75.28%
Utilities	2,645	2,810	6.24	26,090,597	33,994,781	30.30
Building Materials	2,024	2,061	1.83	13,827,165	16,966,375	22.70
General Merchandise	1,685	1,719	2.02	26,044,758	35,116,242	34.83
Food Dealers	1,594	1,594	0.00	11,390,643	14,355,641	26.03
Motor Vehicle	4,339	4,249	- 2.07	11,387,892	14,493,000	27.27
Apparel	1,987	1,931	- 2.82	5,814,831	7,447,930	28.08
Home Furnishings	2,574	2,623	1.90	7,140,105	9,730,834	36.28
Eating and Drinking	6,985	6,959	- 0.37	19,049,153	24,531,963	28.78
Specialty Retail	14,483	15,238	5.21	15,331,112	19,366,882	26.32
Services	27,643	27,986	1.24	28,654,480	36,111,010	26.02
Wholesale Goods	7,320	7,203	- 1.60	20,013,672	26,018,512	30.00
Miscellaneous	11,562	11,640	0.67	16,057,772	18,868,019	17.50
Late Filers	4,794	5,511	14.96	1,755,177	2,596,627	47.94
TOTALS	89,674	91,540	2.08%	$202,561,419	$259,598,820	28.16

USE TAX
THE QUARTER IN REVIEW

RETAILERS USE TAX BY BUSINESS GROUP
Number of Returns and Computed Tax
Quarter Ending June 30, 1993

Business Group	No. of Returns	% of Returns	Computed Tax	% of Tax
Utilities	247	2.42%	2,356,962	8.56%
Building Materials	212	2.07	402,986	1.46
General Merchandise	19	.19	591,354	2.15
Food Dealers	29	.28	107,826	.39
Motor Vehicle	148	1.45	402,171	1.46
Apparel	60	.59	161,868	.59
Home Furnishings	309	3.02	743,101	2.70
Eating and Drinking	38	.37	49,947	.18
Specialty Retail	1,058	10.35	2,384,097	8.66
Services	1,721	16.84	3,799,242	13.80
Wholesale Goods	3,056	29.90	8,104,493	29.43
Miscellaneous	2,858	27.97	8,198,385	29.78
Late Filers	465	4.55	231,480	0.84
	10,220	100.00%	27,533,912	100.00%

COMPARISON OF USE TAXES FOR THE QUARTER ENDING
June 30, 1992 and 1993

Use Tax	June 1992	June 1993	% Change
Retailers			
Number of Returns	9,735	10,220	4.98%
Computed Tax	21,292,311	27,533,912	29.31%
Motor Vehicle			
Number of Units	188,166	190,179	1.07%
Computed Tax	32,175,650	43,559,640	35.38%
Consumers			
Number of Returns	5,464	5,539	1.37%
Computed Tax	7,486,001	8,476,086	13.22%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
NON-RESIDENT	16	$33,448	$1,004	.00%
ADAIR COUNTY				
GREENFIELD*	111	$4,939,309	$246,965	.10%
ADAIR	50	$1,831,989	$91,386	.04%
STUART	35	$1,523,766	$76,188	.03%
BRIDGEWATER	18	$170,432	$8,521	.00%
FONTANELLE	37	$395,432	$19,771	.01%
ORIENT	15	$237,379	$11,869	.00%
NON-PERMIT	8	$21,191	$1,060	.00%
OTHER	64	$715,508	$35,665	.01%
* TOTAL COUNTY *	338	$9,835,006	$491,425	.19%
ADAMS COUNTY				
CORNING*	112	$4,124,804	$206,183	.08%
PRESCOTT	11	$84,297	$4,214	.00%
NON-PERMIT	4	$79,925	$3,997	.00%
OTHER	53	$413,544	$20,680	.01%
* TOTAL COUNTY *	180	$4,702,570	$235,074	.09%
ALLAMAKEE COUNTY				
WAUKON*	198	$8,702,870	$435,080	.17%
LANSING	73	$1,751,838	$87,593	.03%
POSTVILLE	93	$5,334,318	$266,673	.10%
NEW ALBIN	31	$366,290	$18,314	.01%
HARPERS FERRY	27	$293,853	$14,694	.01%
NON-PERMIT	7	$112,755	$3,884	.00%
OTHER	94	$863,000	$43,150	.02%
* TOTAL COUNTY *	523	$17,424,924	$869,388	.33%
APPANOOSE COUNTY				
CENTERVILLE*	279	$15,971,753	$798,348	.31%
MORAVIA	31	$355,267	$17,764	.01%
MOULTON	28	$435,985	$21,794	.01%
MYSTIC	16	$106,154	$5,308	.00%
NON-PERMIT	8	$57,059	$1,902	.00%
OTHER	113	$2,133,136	$106,633	.04%
* TOTAL COUNTY *	475	$19,059,354	$951,749	.37%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
AUDUBON COUNTY				
AUDUBON*	157	$5,660,824	$283,006	.11%
EXIRA	50	$738,115	$36,820	.01%
BRAYTON	11	$81,915	$4,096	.00%
KIMBALLTON	16	$159,854	$7,993	.00%
NON-PERMIT	1	$45,340	$2,267	.00%
OTHER	42	$324,010	$16,201	.01%
* TOTAL COUNTY *	277	$7,010,058	$350,383	.13%
BENTON COUNTY				
BELLE PLAINE	111	$3,866,515	$193,280	.07%
VINTON*	221	$9,585,515	$479,269	.18%
BLAIRSTOWN	44	$819,999	$41,000	.02%
SHELLSBURG	37	$636,202	$31,811	.01%
VAN HORNE	36	$471,604	$23,581	.01%
ATKINS	18	$544,103	$27,204	.01%
GARRISON	22	$160,968	$8,049	.00%
KEYSTONE	33	$831,967	$41,601	.02%
LUZERNE	10	$65,360	$3,269	.00%
NEWHALL	36	$637,422	$31,874	.01%
NORWAY	26	$796,045	$39,803	.02%
URBANA	17	$385,074	$19,253	.01%
WALFORD	12	$224,949	$11,248	.00%
NON-PERMIT	6	$31,202	$1,288	.00%
OTHER	130	$1,354,763	$67,715	.03%
* TOTAL COUNTY *	759	$20,411,688	$1,020,245	.39%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BLACK HAWK COUNTY				
WATERLOO*	1,833	$175,387,060	$8,769,419	3.38%
CEDAR FALLS	927	$63,621,289	$3,181,093	1.23%
EVANSDALE	99	$2,494,966	$124,751	.05%
ELK RUN HTS	12	$893,610	$44,682	.02%
HUDSON	74	$2,223,893	$111,197	.04%
LA PORTE CITY	93	$2,413,679	$120,684	.05%
DUNKERTON	34	$1,190,345	$59,518	.02%
JANESVILLE	22	$189,719	$9,487	.00%
GILBERTVILLE	23	$419,504	$20,974	.01%
RAYMOND	21	$438,625	$21,932	.01%
NON-PERMIT	46	$356,509	$10,805	.00%
OTHER	67	$901,470	$45,077	.02%
* TOTAL COUNTY *	3,251	$250,530,669	$12,519,619	4.82%
BOONE COUNTY				
BOONE*	411	$24,446,767	$1,222,354	.47%
MADRID	73	$2,365,358	$118,270	.05%
OGDEN	78	$1,894,362	$94,721	.04%
BOXHOLM	14	$184,176	$9,209	.00%
PILOT MOUND	11	$66,397	$3,320	.00%
NON-PERMIT	5	$38,576	$1,233	.00%
OTHER	96	$1,411,082	$70,555	.03%
* TOTAL COUNTY *	688	$30,406,718	$1,519,662	.59%
BREMER COUNTY				
WAVERLY*	308	$17,665,334	$883,266	.34%
SUMNER	101	$3,194,274	$159,712	.06%
TRIPOLI	62	$1,972,341	$98,618	.04%
DENVER	75	$2,918,216	$145,914	.06%
JANESVILLE	22	$566,162	$28,309	.01%
READLYN	36	$1,016,619	$50,831	.02%
FREDERIKA	12	$105,177	$5,253	.00%
PLAINFIELD	22	$475,252	$23,763	.01%
NON-PERMIT	16	$115,487	$5,157	.00%
OTHER	82	$784,170	$39,211	.02%
* TOTAL COUNTY *	736	$28,813,032	$1,440,034	.55%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BUCHANAN COUNTY				
INDEPENDENCE*	279	$13,216,052	$660,807	.25%
JESUP	92	$3,154,318	$157,711	.06%
FAIRBANK	45	$1,325,027	$66,205	.03%
HAZLETON	49	$535,976	$26,692	.01%
LAMONT	28	$349,450	$17,473	.01%
WINTHROP	48	$1,580,791	$79,039	.03%
AURORA	22	$301,663	$15,084	.01%
BRANDON	20	$162,701	$8,135	.00%
QUASQUETON	16	$225,949	$11,299	.00%
ROWLEY	15	$78,834	$3,944	.00%
NON-PERMIT	3	$25,388	$817	.00%
OTHER	106	$1,740,634	$87,032	.03%
* TOTAL COUNTY *	723	$22,696,783	$1,134,238	.44%
BUENA VISTA COUNTY				
STORM LAKE*	383	$25,965,568	$1,298,293	.50%
ALTA	81	$1,597,906	$79,899	.03%
ALBERT CITY	39	$585,442	$29,273	.01%
MARATHON	17	$233,673	$11,685	.00%
NEWELL	35	$586,541	$29,328	.01%
SIOUX RAPIDS	53	$1,716,312	$85,818	.03%
LAKESIDE	11	$50,003	$2,500	.00%
REMBRANDT	18	$207,357	$10,244	.00%
LINN GROVE	19	$62,606	$3,131	.00%
NON-PERMIT	8	$85,053	$3,847	.00%
OTHER	66	$637,190	$31,795	.01%
* TOTAL COUNTY *	730	$31,727,651	$1,585,813	.61%

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BUTLER COUNTY				
CLARKSVILLE	63	$1,328,706	$66,437	.03%
GREENE	74	$1,601,890	$80,098	.03%
PARKERSBURG	78	$1,928,197	$96,414	.04%
SHELL ROCK	60	$912,440	$45,621	.02%
ALLISON*	58	$2,577,539	$128,778	.05%
APLINGTON	44	$960,572	$48,030	.02%
DUMONT	43	$896,552	$44,827	.02%
NEW HARTFORD	23	$500,285	$25,014	.01%
BRISTOW	11	$59,988	$3,000	.00%
NON-PERMIT	9	$26,805	$1,139	.00%
OTHER	106	$1,161,305	$58,068	.02%
* TOTAL COUNTY *	569	$11,954,279	$597,426	.23%
CALHOUN COUNTY				
LAKE CITY	94	$2,393,406	$119,624	.05%
MANSON	74	$2,280,462	$114,021	.04%
ROCKWELL CITY*	109	$3,537,245	$176,864	.07%
LOHRVILLE	31	$316,130	$15,808	.01%
POMEROY	40	$424,455	$21,224	.01%
FARNHAMVILLE	24	$716,763	$35,837	.01%
NON-PERMIT	2	$3,565	$112	.00%
OTHER	75	$372,320	$18,616	.01%
* TOTAL COUNTY *	449	$10,044,346	$502,106	.19%
CARROLL COUNTY				
CARROLL*	427	$31,249,081	$1,562,172	.60%
COON RAPIDS	73	$1,997,737	$99,892	.04%
MANNING	79	$2,156,594	$107,830	.04%
BREDA	39	$1,108,887	$55,446	.02%
GLIDDEN	39	$1,624,786	$81,244	.03%
ARCADIA	26	$668,482	$33,423	.01%
DEDHAM	13	$231,153	$11,558	.00%
HALBUR	19	$502,961	$25,149	.01%
TEMPLETON	21	$384,285	$19,209	.01%
NON-PERMIT	9	$121,101	$5,229	.00%
OTHER	83	$1,055,432	$52,766	.02%
* TOTAL COUNTY *	828	$41,100,499	$2,053,918	.79%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CASS COUNTY				
ATLANTIC*	337	$17,233,906	$861,637	.33%
ANITA	46	$1,071,125	$53,555	.02%
GRISWOLD	68	$1,328,371	$66,417	.03%
LEWIS	15	$97,505	$4,876	.00%
CUMBERLAND	14	$244,665	$12,233	.00%
MARNE	10	$141,723	$7,086	.00%
MASSENA	26	$497,227	$24,862	.01%
NON-PERMIT	6	$56,057	$2,454	.00%
OTHER	94	$977,750	$48,891	.02%
* TOTAL COUNTY *	616	$21,648,329	$1,082,011	.42%
CEDAR COUNTY				
TIPTON*	171	$6,478,253	$323,901	.12%
DURANT	83	$2,891,121	$144,559	.06%
MECHANICSVILLE	42	$667,607	$33,377	.01%
WEST BRANCH	87	$1,581,564	$79,074	.03%
CLARENCE	50	$812,343	$40,602	.02%
LOWDEN	44	$1,029,893	$51,494	.02%
STANWOOD	40	$638,202	$31,912	.01%
BENNETT	24	$324,628	$16,233	.01%
NON-PERMIT	9	$53,688	$2,675	.00%
OTHER	88	$947,937	$47,395	.02%
* TOTAL COUNTY *	638	$15,425,236	$771,222	.30%
CERRO GORDO COUNTY				
MASON CITY*	986	$86,998,863	$4,349,960	1.68%
CLEAR LAKE	312	$14,853,084	$742,571	.29%
VENTURA	28	$537,806	$26,889	.01%
ROCKWELL	31	$338,510	$16,927	.01%
MESERVEY	12	$73,113	$3,654	.00%
PLYMOUTH	10	$111,164	$5,558	.00%
SWALEDALE	14	$242,978	$12,149	.00%
THORNTON	26	$333,946	$16,696	.01%
NON-PERMIT	54	$127,458	$4,214	.00%
OTHER	116	$2,006,402	$100,322	.04%
* TOTAL COUNTY *	1,589	$105,623,324	$5,278,940	2.03%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CHEROKEE COUNTY				
CHEROKEE*	288	$14,168,401	$708,128	.27%
MARCUS	59	$1,997,114	$99,856	.04%
AURELIA	47	$1,205,171	$60,259	.02%
CLEGHORN	19	$139,497	$6,976	.00%
MERIDEN	14	$115,578	$5,777	.00%
QUIMBY	21	$675,263	$33,764	.01%
WASHTA	15	$95,543	$4,778	.00%
NON-PERMIT	6	$39,914	$1,821	.00%
OTHER	65	$531,704	$26,587	.01%
* TOTAL COUNTY *	534	$18,968,185	$947,946	.37%
CHICKASAW COUNTY				
NEW HAMPTON*	219	$9,062,163	$453,084	.17%
NASHUA	86	$1,946,027	$97,300	.04%
FREDERICKSBURG	59	$1,273,144	$63,658	.02%
LAWLER	33	$559,630	$27,982	.01%
ALTA VISTA	21	$321,143	$16,059	.01%
IONIA	27	$267,019	$13,352	.01%
NON-PERMIT	3	$103,305	$3,229	.00%
OTHER	82	$648,559	$32,429	.01%
* TOTAL COUNTY *	530	$14,180,990	$707,093	.27%
CLARKE COUNTY				
OSCEOLA*	186	$8,575,865	$428,798	.17%
MURRAY	23	$1,319,186	$65,956	.03%
NON-PERMIT	8	$150,278	$7,446	.00%
OTHER	65	$444,001	$22,203	.01%
* TOTAL COUNTY *	282	$10,489,330	$524,403	.20%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CLAY COUNTY				
SPENCER*	489	$31,075,617	$1,553,043	.60%
EVERLY	32	$848,492	$42,425	.02%
PETERSON	31	$238,841	$11,943	.00%
FOSTORIA	12	$326,207	$16,310	.01%
ROYAL	25	$252,920	$12,646	.00%
WEBB	15	$146,570	$7,330	.00%
NON-PERMIT	20	$164,201	$5,495	.00%
OTHER	88	$668,341	$33,413	.01%
* TOTAL COUNTY *	712	$33,721,189	$1,682,605	.65%
CLAYTON COUNTY				
ELKADER*	112	$4,747,827	$237,345	.09%
GUTTENBERG	105	$3,517,944	$175,896	.07%
MONONA	71	$2,416,759	$120,840	.05%
STRAWBERRY PT	66	$1,548,504	$77,425	.03%
EDGEWOOD	45	$1,218,377	$60,921	.02%
GARNAVILLO	40	$847,132	$42,357	.02%
MARQUETTE	22	$369,825	$18,491	.01%
MCGREGOR	67	$810,156	$40,513	.02%
FARMERSBURG	15	$139,900	$6,994	.00%
LUANA	21	$225,342	$11,267	.00%
VOLGA CITY	17	$315,655	$15,783	.01%
NON-PERMIT	9	$98,380	$4,144	.00%
OTHER	163	$1,229,986	$61,503	.02%
* TOTAL COUNTY *	753	$17,485,787	$873,479	.34%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CLINTON COUNTY				
CLINTON*	810	$59,897,419	$2,994,887	1.15%
DE WITT	177	$7,857,984	$392,902	.15%
CAMANCHE	86	$2,907,609	$145,388	.06%
DELMAR	18	$144,973	$7,250	.00%
GRAND MOUND	28	$417,970	$20,897	.01%
LOST NATION	27	$385,318	$19,264	.01%
WHEATLAND	32	$535,248	$26,762	.01%
CALAMUS	23	$515,578	$25,779	.01%
CHARLOTTE	16	$510,771	$25,540	.01%
GOOSE LAKE	13	$136,485	$6,825	.00%
LOW MOOR	20	$341,148	$17,056	.01%
WELTON	12	$76,528	$3,826	.00%
NON-PERMIT	15	$323,905	$15,587	.01%
OTHER	121	$1,690,587	$84,530	.03%
* TOTAL COUNTY *	1,398	$75,741,523	$3,786,493	1.46%
CRAWFORD COUNTY				
DENISON*	310	$16,596,299	$829,756	.32%
CHARTER OAK	30	$834,790	$41,737	.02%
DOW CITY	23	$238,606	$11,931	.00%
MANILLA	58	$733,744	$36,684	.01%
SCHLESWIG	41	$522,655	$26,134	.01%
VAIL	27	$158,319	$7,917	.00%
ASPINWALL	10	$120,250	$6,013	.00%
KIRON	21	$324,121	$16,205	.01%
WESTSIDE	23	$323,549	$16,178	.01%
NON-PERMIT	7	$18,706	$859	.00%
OTHER	82	$1,224,213	$61,112	.02%
* TOTAL COUNTY *	632	$21,095,252	$1,054,526	.41%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DALLAS COUNTY				
PERRY	241	$12,625,736	$631,053	.24%
ADEL*	162	$5,157,684	$257,890	.10%
DALLAS CENTER	60	$1,019,658	$50,984	.02%
DEXTER	26	$896,868	$44,828	.02%
REDFIELD	30	$463,956	$23,199	.01%
WAUKEE	114	$5,055,382	$252,770	.10%
WOODWARD	53	$929,413	$46,453	.02%
BOUTON	13	$507,708	$25,385	.01%
DAWSON	11	$82,973	$4,148	.00%
DE SOTO	28	$636,027	$31,790	.01%
GRANGER	26	$893,899	$44,697	.02%
MINBURN	15	$201,056	$10,053	.00%
VAN METER	33	$832,646	$41,633	.02%
NON-PERMIT	14	$55,872	$1,901	.00%
OTHER	112	$1,429,137	$71,451	.03%
* TOTAL COUNTY *	938	$30,788,015	$1,538,235	.59%
DAVIS COUNTY				
BLOOMFIELD*	139	$5,872,976	$293,646	.11%
PULASKI	11	$228,431	$11,421	.00%
NON-PERMIT	8	$47,497	$2,124	.00%
OTHER	142	$1,131,774	$56,590	.02%
* TOTAL COUNTY *	300	$7,280,678	$363,781	.14%
DECATUR COUNTY				
LAMONI	80	$2,110,021	$105,499	.04%
LEON*	83	$2,800,972	$140,017	.05%
DAVIS CITY	11	$71,009	$3,552	.00%
DECATUR CITY	19	$302,944	$15,150	.01%
GRAND RIVER	13	$45,628	$2,281	.00%
VAN WERT	10	$27,098	$1,355	.00%
NON-PERMIT	7	$165,851	$8,282	.00%
OTHER	72	$433,843	$21,691	.01%
* TOTAL COUNTY *	295	$5,957,366	$297,827	.11%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DELAWARE COUNTY				
MANCHESTER*	220	$13,244,892	$662,085	.26%
EARLVILLE	33	$850,108	$42,506	.02%
EDGEWOOD	23	$391,115	$19,557	.01%
HOPKINTON	32	$550,699	$27,537	.01%
COLESBURG	25	$465,595	$23,279	.01%
DELHI	37	$665,289	$33,264	.01%
DUNDEE	10	$166,251	$8,313	.00%
DYERSVILLE	10	$353,902	$17,696	.01%
GREELEY	11	$101,999	$5,099	.00%
RYAN	21	$163,477	$8,176	.00%
NON-PERMIT	13	$104,345	$5,096	.00%
OTHER	151	$2,157,689	$107,883	.04%
* TOTAL COUNTY *	586	$19,215,361	$960,491	.37%
DES MOINES COUNTY				
BURLINGTON*	800	$67,910,372	$3,395,434	1.31%
MEDIAPOLIS	79	$2,619,046	$130,953	.05%
WEST BURLINGTON	165	$13,559,135	$677,961	.26%
DANVILLE	37	$759,016	$37,955	.01%
NON-PERMIT	20	$73,926	$3,079	.00%
OTHER	163	$3,202,802	$160,146	.06%
* TOTAL COUNTY *	1,264	$88,124,297	$4,405,528	1.70%
DICKINSON COUNTY				
MILFORD	136	$5,020,672	$251,038	.10%
SPIRIT LAKE*	284	$21,367,373	$1,068,023	.41%
ARNOLDS PARK	130	$3,310,724	$165,504	.06%
LAKE PARK	50	$1,158,761	$57,938	.02%
OKOBOJI	47	$6,836,110	$341,809	.13%
TERRIL	15	$253,742	$12,688	.00%
NON-PERMIT	19	$208,393	$10,245	.00%
OTHER	135	$3,313,059	$165,656	.06%
* TOTAL COUNTY *	816	$41,468,834	$2,072,901	.80%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DUBUQUE COUNTY				
DUBUQUE*	1,803	$151,312,001	$7,565,866	2.91%
CASCADE	93	$2,769,279	$138,467	.05%
DYERSVILLE	182	$10,331,622	$516,583	.20%
EPWORTH	43	$498,093	$24,905	.01%
FARLEY	49	$962,195	$48,111	.02%
BERNARD	18	$157,113	$7,855	.00%
DURANGO	16	$159,337	$7,968	.00%
HOLY CROSS	25	$233,572	$11,681	.00%
LUXEMBURG	15	$143,515	$7,177	.00%
NEW VIENNA	34	$677,768	$33,889	.01%
PEOSTA	38	$1,120,530	$56,024	.02%
SHERRILL	18	$212,261	$10,613	.00%
WORTHINGTON	20	$322,545	$16,477	.01%
ZWINGLE	10	$59,451	$2,974	.00%
NON-PERMIT	24	$297,279	$9,062	.00%
OTHER	111	$4,698,721	$234,939	.09%
* TOTAL COUNTY *	2,499	$173,955,282	$8,692,591	3.35%
EMMET COUNTY				
ESTHERVILLE*	254	$14,431,822	$721,561	.28%
ARMSTRONG	69	$1,552,640	$77,630	.03%
RINGSTED	23	$476,516	$23,748	.01%
WALLINGFORD	11	$105,801	$5,269	.00%
NON-PERMIT	3	$1,873	$56	.00%
OTHER	49	$479,278	$23,965	.01%
* TOTAL COUNTY *	409	$17,047,930	$852,229	.33%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FAYETTE COUNTY				
OELWEIN	278	$12,225,316	$611,207	.24%
FAYETTE	62	$913,394	$45,669	.02%
WEST UNION*	140	$7,007,473	$350,376	.13%
ARLINGTON	20	$361,594	$18,080	.01%
CLERMONT	36	$960,388	$48,002	.02%
ELGIN	39	$822,336	$41,114	.02%
HAWKEYE	35	$397,264	$19,864	.01%
MAYNARD	22	$528,001	$26,399	.01%
ST LUCAS	14	$286,774	$14,340	.01%
WADENA	12	$100,101	$5,004	.00%
WAUCOMA	18	$222,309	$11,118	.00%
WESTGATE	1	$93,756	$4,688	.00%
NON-PERMIT	11	$190,377	$9,326	.00%
OTHER	110	$3,024,990	$151,253	.06%
* TOTAL COUNTY *	808	$27,134,073	$1,356,440	.52%
FLOYD COUNTY				
CHARLES CITY*	327	$16,389,435	$819,457	.32%
NORA SPRINGS	52	$1,509,010	$75,453	.03%
ROCKFORD	36	$851,728	$42,588	.02%
FLOYD	24	$579,062	$28,956	.01%
MARBLE ROCK	16	$323,427	$16,171	.01%
RUDD	29	$285,415	$14,267	.01%
NON-PERMIT	8	$31,761	$1,241	.00%
OTHER	87	$660,616	$33,022	.01%
* TOTAL COUNTY *	579	$20,630,454	$1,031,155	.40%
FRANKLIN COUNTY				
HAMPTON*	195	$8,860,289	$442,961	.17%
ACKLEY	10	$87,925	$4,396	.00%
SHEFFIELD	48	$684,620	$34,235	.01%
ALEXANDER	13	$55,039	$2,753	.00%
COULTER	11	$100,474	$5,014	.00%
GENEVA	14	$76,365	$3,818	.00%
LATIMER	24	$1,047,742	$52,389	.02%
NON-PERMIT	11	$29,362	$1,378	.00%
OTHER	88	$680,273	$34,018	.01%
* TOTAL COUNTY *	414	$11,622,089	$580,962	.22%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FREMONT COUNTY				
HAMBURG	61	$1,167,872	$58,394	.02%
SIDNEY*	52	$1,103,029	$55,150	.02%
TABOR	42	$520,394	$26,020	.01%
FARRAGUT	22	$216,393	$10,820	.00%
RIVERTON	14	$161,547	$8,078	.00%
NON-PERMIT	8	$38,937	$1,245	.00%
OTHER	105	$6,050,623	$302,535	.12%
* TOTAL COUNTY *	304	$9,258,795	$462,242	.18%
GREENE COUNTY				
JEFFERSON*	196	$10,702,566	$535,061	.21%
CHURDAN	25	$210,887	$10,546	.00%
GRAND JCT	39	$942,547	$47,131	.02%
SCRANTON	32	$533,415	$26,672	.01%
PATON	18	$163,800	$8,190	.00%
RIPPEY	17	$297,893	$14,895	.01%
NON-PERMIT	2	$21,046	$910	.00%
OTHER	45	$183,854	$9,189	.00%
* TOTAL COUNTY *	374	$13,056,008	$652,594	.25%
GRUNDY COUNTY				
GRUNDY CENTER*	113	$4,618,785	$230,942	.09%
REINBECK	80	$1,989,396	$99,468	.04%
CONRAD	53	$1,223,070	$61,152	.02%
DIKE	44	$956,762	$47,836	.02%
WELLSBURG	40	$589,890	$29,497	.01%
BEAMAN	13	$185,926	$9,297	.00%
HOLLAND	11	$125,819	$6,284	.00%
NON-PERMIT	14	$51,828	$2,111	.00%
OTHER	83	$918,118	$45,907	.02%
* TOTAL COUNTY *	451	$10,659,594	$532,494	.21%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
GUTHRIE COUNTY				
GUTHRIE CENTER*	79	$3,783,221	$189,164	.07%
PANORA	74	$3,318,064	$165,909	.06%
STUART	49	$1,780,798	$89,043	.03%
BAYARD	21	$435,956	$21,798	.01%
CASEY	25	$370,827	$18,489	.01%
BAGLEY	10	$104,507	$5,225	.00%
MENLO	15	$252,549	$12,628	.00%
YALE	16	$196,000	$9,802	.00%
NON-PERMIT	9	$16,536	$794	.00%
OTHER	75	$800,204	$40,007	.02%
* TOTAL COUNTY *	373	$11,058,662	$552,859	.21%
HAMILTON COUNTY				
WEBSTER CITY*	319	$14,388,144	$719,307	.28%
JEWELL	51	$1,428,337	$71,413	.03%
STRATFORD	48	$1,049,186	$52,460	.02%
WILLIAMS	33	$1,086,931	$54,346	.02%
BLAIRSBURG	12	$315,541	$15,778	.01%
ELLSWORTH	27	$573,483	$28,674	.01%
KAMRAR	15	$143,420	$7,172	.00%
RANDALL	11	$117,372	$5,868	.00%
STANHOPE	18	$345,674	$17,286	.01%
NON-PERMIT	2	$9,031	$417	.00%
OTHER	43	$358,687	$17,938	.01%
* TOTAL COUNTY *	579	$19,815,806	$990,659	.38%
HANCOCK COUNTY				
BRITT	96	$2,680,589	$134,033	.05%
GARNER*	111	$5,493,691	$274,687	.11%
KANAWHA	36	$863,228	$43,162	.02%
KLEMME	25	$419,529	$20,979	.01%
CORWITH	24	$271,666	$13,583	.01%
CRYSTAL LAKE	14	$111,783	$5,590	.00%
GOODELL	13	$72,404	$3,620	.00%
WODEN	16	$221,933	$11,096	.00%
FOREST CITY	13	$491,258	$24,563	.01%
NON-PERMIT	6	$33,550	$1,077	.00%
OTHER	88	$852,496	$42,629	.02%
* TOTAL COUNTY *	442	$11,512,127	$575,019	.22%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HARDIN COUNTY				
IOWA FALLS	278	$17,657,132	$882,862	.34%
ACKLEY	69	$1,815,069	$90,688	.03%
ELDORA*	134	$4,277,254	$213,848	.08%
ALDEN	39	$1,052,610	$52,631	.02%
HUBBARD	45	$1,158,570	$57,924	.02%
RADCLIFFE	32	$326,630	$16,331	.01%
STEAMBOAT ROCK	12	$84,108	$4,194	.00%
UNION	33	$779,151	$38,957	.02%
NON-PERMIT	6	$11,583	$577	.00%
OTHER	148	$1,401,529	$70,082	.03%
* TOTAL COUNTY *	796	$28,563,636	$1,428,094	.55%
HARRISON COUNTY				
DUNLAP	55	$1,382,011	$69,098	.03%
LOGAN*	58	$1,592,044	$79,601	.03%
MISSOURI VALLEY	121	$5,162,628	$257,966	.10%
WOODBINE	63	$2,354,733	$117,698	.05%
MAGNOLIA	13	$108,036	$5,402	.00%
MONDAMIN	23	$246,237	$12,312	.00%
PERSIA	18	$98,484	$4,925	.00%
PISGAH	16	$165,046	$8,254	.00%
NON-PERMIT	5	$10,497	$525	.00%
OTHER	79	$912,620	$45,633	.02%
* TOTAL COUNTY *	451	$12,032,336	$601,414	.23%
HENRY COUNTY				
MT PLEASANT*	279	$18,941,305	$947,049	.36%
NEW LONDON	66	$1,338,282	$66,911	.03%
WAYLAND	43	$778,715	$38,936	.01%
WINFIELD	58	$1,364,513	$68,225	.03%
OLDS	18	$281,119	$14,058	.01%
SALEM	13	$123,569	$6,181	.00%
NON-PERMIT	11	$69,397	$3,457	.00%
OTHER	132	$3,209,084	$160,442	.06%
* TOTAL COUNTY *	620	$26,105,984	$1,305,259	.50%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HOWARD COUNTY				
CRESCO*	169	$8,367,273	$418,306	.16%
ELMA	35	$398,667	$19,937	.01%
LIME SPRINGS	23	$405,237	$20,261	.01%
RICEVILLE	19	$309,935	$15,497	.01%
CHESTER	17	$248,184	$12,408	.00%
PROTIVIN	24	$355,772	$17,790	.01%
NON-PERMIT	12	$40,669	$1,617	.00%
OTHER	90	$649,961	$32,497	.01%
* TOTAL COUNTY *	389	$10,775,698	$538,313	.21%
HUMBOLDT COUNTY				
HUMBOLDT	231	$11,099,219	$554,965	.21%
DAKOTA CITY*	32	$602,725	$30,139	.01%
GILMORE CITY	14	$403,517	$20,175	.01%
LIVERMORE	25	$366,326	$18,300	.01%
BODE	18	$199,101	$9,955	.00%
RENWICK	18	$449,721	$22,486	.01%
NON-PERMIT	2	$2,506	$75	.00%
OTHER	67	$819,737	$40,989	.02%
* TOTAL COUNTY *	407	$13,942,852	$697,084	.27%
IDA COUNTY				
HOLSTEIN	84	$2,163,264	$108,169	.04%
IDA GROVE*	145	$6,295,070	$314,734	.12%
BATTLE CREEK	39	$547,979	$27,397	.01%
ARTHUR	10	$129,501	$6,456	.00%
GALVA	21	$176,755	$8,837	.00%
NON-PERMIT	9	$28,182	$1,082	.00%
OTHER	40	$154,907	$7,744	.00%
* TOTAL COUNTY *	348	$9,495,658	$474,419	.18%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
IOWA COUNTY				
MARENGO*	81	$3,545,590	$177,276	.07%
NORTH ENGLISH	40	$616,464	$30,824	.01%
WILLIAMSBURG	165	$21,384,964	$1,069,254	.41%
VICTOR	46	$975,121	$48,719	.02%
LADORA	13	$68,140	$3,407	.00%
MILLERSBURG	13	$126,570	$6,326	.00%
NON-PERMIT	11	$32,614	$1,385	.00%
OTHER	241	$10,710,517	$535,536	.21%
* TOTAL COUNTY *	610	$37,459,980	$1,872,727	.72%
JACKSON COUNTY				
MAQUOKETA*	307	$13,411,998	$670,464	.26%
BELLEVUE	138	$3,185,186	$159,264	.06%
PRESTON	57	$1,614,046	$80,706	.03%
SABULA	24	$384,646	$19,233	.01%
ANDREW	12	$113,529	$5,678	.00%
BALDWIN	14	$101,799	$5,091	.00%
LA MOTTE	28	$376,653	$18,836	.01%
MILES	24	$625,094	$31,257	.01%
SPRINGBROOK	12	$112,050	$5,605	.00%
NON-PERMIT	20	$70,623	$2,238	.00%
OTHER	130	$1,859,406	$92,938	.04%
* TOTAL COUNTY *	766	$21,855,030	$1,091,310	.42%
JASPER COUNTY				
NEWTON*	501	$33,169,533	$1,658,378	.64%
COLFAX	60	$1,434,285	$71,560	.03%
MONROE	70	$2,056,985	$102,848	.04%
BAXTER	46	$604,800	$30,240	.01%
KELLOGG	28	$384,007	$19,200	.01%
PRAIRIE CITY	37	$2,316,341	$115,817	.04%
LYNNVILLE	24	$382,804	$19,139	.01%
MINGO	15	$73,982	$3,701	.00%
SULLY	40	$1,806,326	$90,315	.03%
NON-PERMIT	24	$131,284	$6,147	.00%
OTHER	192	$2,910,843	$145,550	.06%
* TOTAL COUNTY *	1,037	$45,271,190	$2,262,895	.87%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
JEFFERSON COUNTY				
FAIRFIELD*	427	$21,312,480	$1,065,486	.41%
BATAVIA	23	$645,183	$32,261	.01%
LIBERTYVILLE	16	$213,595	$10,680	.00%
PACKWOOD	13	$139,905	$6,997	.00%
NON-PERMIT	4	$2,850	$133	.00%
OTHER	116	$1,134,755	$56,723	.02%
* TOTAL COUNTY *	599	$23,448,768	$1,172,280	.45%
JOHNSON COUNTY				
IOWA CITY*	1,268	$137,060,473	$6,852,656	2.64%
CORALVILLE	326	$36,287,351	$1,814,354	.70%
LONE TREE	47	$540,768	$27,041	.01%
OXFORD	49	$1,063,015	$53,153	.02%
SOLON	71	$1,531,314	$76,565	.03%
HILLS	15	$461,391	$23,070	.01%
NORTH LIBERTY	58	$2,617,037	$130,846	.05%
SWISHER	46	$682,800	$34,078	.01%
TIFFIN	11	$574,863	$28,742	.01%
NON-PERMIT	21	$147,594	$4,428	.00%
OTHER	169	$3,926,188	$196,311	.08%
* TOTAL COUNTY *	2,081	$184,892,794	$9,241,244	3.56%
JONES COUNTY				
ANAMOSA*	146	$10,775,143	$538,755	.21%
MONTICELLO	218	$9,768,506	$488,422	.19%
OLIN	36	$696,620	$34,792	.01%
OXFORD JCT	27	$249,260	$12,407	.00%
WYOMING	40	$707,943	$35,274	.01%
CENTER JCT	10	$88,080	$4,405	.00%
MARTELLE	15	$117,211	$5,860	.00%
ONSLOW	16	$107,089	$5,354	.00%
NON-PERMIT	26	$73,707	$3,122	.00%
OTHER	185	$3,077,315	$153,819	.06%
* TOTAL COUNTY *	719	$25,660,874	$1,282,210	.49%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
KEOKUK COUNTY				
KEOTA	67	$1,189,875	$59,494	.02%
SIGOURNEY*	105	$3,821,246	$191,066	.07%
HEDRICK	37	$395,233	$19,722	.01%
RICHLAND	23	$334,216	$16,711	.01%
WHAT CHEER	33	$388,961	$19,447	.01%
KESWICK	14	$396,283	$19,814	.01%
SOUTH ENGLISH	11	$271,722	$13,586	.01%
NON-PERMIT	20	$136,654	$6,033	.00%
OTHER	138	$1,057,877	$52,901	.02%
* TOTAL COUNTY *	448	$7,992,067	$398,774	.15%
KOSSUTH COUNTY				
ALGONA*	308	$17,786,026	$889,156	.34%
BANCROFT	59	$1,385,966	$69,235	.03%
BURT	25	$412,591	$20,633	.01%
LU VERNE	12	$148,968	$7,448	.00%
SWEA CITY	40	$539,641	$26,982	.01%
TITONKA	35	$609,395	$30,472	.01%
WESLEY	27	$750,039	$37,502	.01%
WHITTEMORE	36	$571,636	$28,583	.01%
FENTON	20	$294,890	$14,733	.01%
LAKOTA	21	$172,034	$8,600	.00%
LEDYARD	15	$120,629	$6,030	.00%
LONE ROCK	11	$155,700	$7,785	.00%
NON-PERMIT	4	$5,088	$179	.00%
OTHER	87	$1,232,399	$61,624	.02%
* TOTAL COUNTY *	700	$24,185,002	$1,208,962	.47%
LEE COUNTY				
FT MADISON*	383	$22,061,978	$1,103,108	.42%
KEOKUK	439	$33,645,547	$1,682,287	.65%
DONNELLSON	78	$1,441,738	$72,090	.03%
MONTROSE	26	$364,351	$18,220	.01%
WEST POINT	62	$1,200,279	$60,015	.02%
ST PAUL	12	$661,787	$33,089	.01%
HOUGHTON	15	$802,472	$40,126	.02%
NON-PERMIT	19	$104,351	$5,005	.00%
OTHER	190	$2,807,933	$140,402	.05%
* TOTAL COUNTY *	1,224	$63,090,436	$3,154,342	1.22%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
LINN COUNTY				
CEDAR RAPIDS*	3,276	$384,122,056	$19,204,552	7.40%
MARION	646	$39,804,806	$1,990,099	.77%
CENTER POINT	71	$1,984,197	$99,215	.04%
CENTRAL CITY	71	$730,833	$36,544	.01%
HIAWATHA	122	$4,573,433	$228,650	.09%
LISBON	64	$848,240	$42,415	.02%
MT VERNON	136	$5,494,200	$274,708	.11%
COGGON	40	$508,444	$25,418	.01%
FAIRFAX	42	$1,310,933	$65,552	.03%
SPRINGVILLE	56	$861,767	$43,060	.02%
WALKER	37	$1,219,887	$60,997	.02%
ALBURNETTE	25	$290,644	$14,527	.01%
ELY	34	$583,418	$29,171	.01%
PALO	28	$563,967	$28,200	.01%
PRAIRIEBURG	10	$71,466	$3,574	.00%
ROBINS	14	$116,357	$5,818	.00%
NON-PERMIT	74	$647,899	$19,536	.01%
OTHER	149	$3,759,005	$187,742	.07%
* TOTAL COUNTY *	4,895	$447,491,552	$22,359,778	8.61%
LOUISA COUNTY				
COLUMBUS JCT	87	$2,024,609	$101,183	.04%
WAPELLO*	82	$2,286,216	$114,312	.04%
MORNING SUN	40	$616,093	$30,803	.01%
GRANDVIEW	13	$136,385	$6,815	.00%
OAKVILLE	17	$266,240	$13,314	.01%
NON-PERMIT	5	$38,359	$1,907	.00%
OTHER	75	$1,878,392	$93,922	.04%
* TOTAL COUNTY *	319	$7,246,294	$362,256	.14%
LUCAS COUNTY				
CHARITON*	186	$7,127,709	$356,388	.14%
RUSSELL	23	$588,175	$29,386	.01%
LUCAS	11	$42,551	$2,128	.00%
NON-PERMIT	2	$4,831	$242	.00%
OTHER	68	$916,658	$45,833	.02%
* TOTAL COUNTY *	290	$8,679,924	$433,977	.17%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
LYON COUNTY				
ROCK RAPIDS*	111	$5,273,589	$263,682	.10%
GEORGE	54	$1,510,926	$75,546	.03%
DOON	29	$734,290	$36,716	.01%
INWOOD	47	$1,041,917	$52,098	.02%
LARCHWOOD	40	$847,936	$42,396	.02%
LITTLE ROCK	13	$264,842	$13,243	.01%
LESTER	18	$309,387	$15,471	.01%
NON-PERMIT	4	$13,337	$649	.00%
OTHER	96	$959,678	$47,983	.02%
* TOTAL COUNTY *	412	$10,955,902	$547,784	.21%
MADISON COUNTY				
WINTERSET*	174	$9,614,690	$480,713	.19%
EARLHAM	45	$1,335,320	$66,768	.03%
ST CHARLES	22	$562,059	$28,104	.01%
TRURO	15	$252,661	$12,631	.00%
NON-PERMIT	9	$166,710	$8,336	.00%
OTHER	112	$976,928	$48,804	.02%
* TOTAL COUNTY *	377	$12,908,368	$645,356	.25%
MAHASKA COUNTY				
OSKALOOSA*	467	$29,823,656	$1,491,145	.57%
NEW SHARON	60	$655,363	$32,742	.01%
BARNES CITY	12	$50,125	$2,502	.00%
FREMONT	33	$223,937	$11,199	.00%
ROSE HILL	10	$83,903	$4,195	.00%
NON-PERMIT	5	$16,693	$628	.00%
OTHER	110	$7,874,292	$406,533	.16%
* TOTAL COUNTY *	697	$38,727,969	$1,948,944	.75%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MARION COUNTY				
KNOXVILLE*	264	$16,467,100	$823,289	.32%
PELLA	318	$19,227,726	$961,357	.37%
PLEASANTVILLE	56	$1,108,904	$55,442	.02%
BUSSEY	15	$153,151	$7,657	.00%
MELCHER	25	$315,628	$15,781	.01%
NON-PERMIT	24	$159,987	$7,400	.00%
OTHER	192	$2,125,449	$106,275	.04%
* TOTAL COUNTY *	894	$39,557,945	$1,977,201	.76%
MARSHALL COUNTY				
MARSHALLTOWN*	830	$76,476,427	$3,823,756	1.47%
STATE CENTER	59	$876,297	$43,816	.02%
ALBION	17	$190,222	$9,511	.00%
GILMAN	30	$365,393	$18,274	.01%
MELBOURNE	20	$178,661	$8,933	.00%
CLEMONS	13	$85,597	$4,280	.00%
LAUREL	13	$212,734	$10,638	.00%
LE GRAND	25	$596,826	$29,843	.01%
RHODES	14	$55,886	$2,794	.00%
ST ANTHONY	10	$81,876	$4,078	.00%
NON-PERMIT	4	$29,070	$872	.00%
OTHER	65	$1,488,230	$74,415	.03%
* TOTAL COUNTY *	1,100	$80,637,219	$4,031,210	1.55%
MILLS COUNTY				
GLENWOOD*	140	$5,695,769	$284,763	.11%
MALVERN	38	$1,027,749	$51,357	.02%
EMERSON	23	$276,613	$13,832	.01%
NON-PERMIT	13	$26,264	$1,293	.00%
OTHER	115	$1,164,460	$58,220	.02%
* TOTAL COUNTY *	329	$8,190,855	$409,465	.16%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MITCHELL COUNTY				
OSAGE*	168	$5,890,022	$294,420	.11%
ST ANSGAR	60	$3,480,288	$174,015	.07%
RICEVILLE	40	$666,384	$33,322	.01%
STACYVILLE	38	$767,698	$38,387	.01%
MCINTIRE	12	$115,296	$5,766	.00%
NON-PERMIT	3	$20,526	$636	.00%
OTHER	115	$1,129,456	$56,469	.02%
* TOTAL COUNTY *	436	$12,069,670	$603,015	.23%
MONONA COUNTY				
ONAWA*	145	$5,791,616	$289,585	.11%
MAPLETON	74	$2,618,666	$130,936	.05%
UTE	34	$451,754	$22,590	.01%
WHITING	25	$279,742	$13,987	.01%
BLENCOE	12	$166,328	$8,316	.00%
CASTANA	11	$31,060	$1,553	.00%
MOORHEAD	20	$218,755	$10,938	.00%
SOLDIER	16	$181,417	$9,070	.00%
NON-PERMIT	6	$16,374	$820	.00%
OTHER	62	$787,466	$39,377	.02%
* TOTAL COUNTY *	405	$10,543,178	$527,172	.20%
MONROE COUNTY				
ALBIA*	143	$6,857,047	$342,814	.13%
LOVILIA	28	$560,991	$28,050	.01%
NON-PERMIT	3	$28,842	$1,316	.00%
OTHER	66	$858,524	$42,928	.02%
* TOTAL COUNTY *	240	$8,305,404	$415,108	.16%
MONTGOMERY COUNTY				
RED OAK*	255	$18,481,978	$924,012	.36%
VILLISCA	57	$1,072,189	$53,608	.02%
STANTON	40	$1,057,250	$52,863	.02%
ELLIOTT	22	$144,630	$7,233	.00%
NON-PERMIT	6	$14,859	$670	.00%
OTHER	60	$413,523	$20,678	.01%
* TOTAL COUNTY *	440	$21,184,429	$1,059,064	.41%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MUSCATINE COUNTY				
MUSCATINE*	705	$50,419,456	$2,520,883	.97%
WEST LIBERTY	101	$3,663,305	$183,170	.07%
WILTON	124	$7,658,242	$382,918	.15%
ATALISSA	14	$161,173	$8,060	.00%
NICHOLS	17	$489,868	$24,492	.01%
NON-PERMIT	8	$170,535	$8,412	.00%
OTHER	120	$2,851,705	$142,588	.05%
* TOTAL COUNTY *	1,089	$65,414,284	$3,270,523	1.26%
OBRIEN COUNTY				
SHELDON	240	$11,543,156	$577,115	.22%
HARTLEY	89	$2,083,719	$104,194	.04%
PAULLINA	67	$1,675,547	$83,777	.03%
PRIMGHAR*	50	$1,614,216	$80,633	.03%
SANBORN	65	$1,507,425	$75,369	.03%
SUTHERLAND	38	$675,375	$33,770	.01%
ARCHER	13	$202,046	$10,103	.00%
NON-PERMIT	4	$11,325	$348	.00%
OTHER	70	$581,188	$29,058	.01%
* TOTAL COUNTY *	636	$19,893,997	$994,367	.38%
OSCEOLA COUNTY				
SIBLEY*	133	$4,741,367	$237,075	.09%
ASHTON	23	$407,494	$20,374	.01%
OCHEYEDAN	34	$373,402	$18,669	.01%
MELVIN	20	$351,276	$17,553	.01%
NON-PERMIT	7	$11,775	$566	.00%
OTHER	46	$628,774	$31,442	.01%
* TOTAL COUNTY *	263	$6,514,088	$325,679	.13%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
PAGE COUNTY				
CLARINDA*	204	$8,448,364	$422,382	.16%
SHENANDOAH	264	$11,154,267	$557,673	.21%
ESSEX	33	$417,776	$20,882	.01%
BRADDYVILLE	13	$99,528	$4,978	.00%
COIN	12	$126,164	$6,309	.00%
NON-PERMIT	8	$120,963	$5,922	.00%
OTHER	87	$869,350	$43,470	.02%
* TOTAL COUNTY *	621	$21,236,412	$1,061,616	.41%
PALO ALTO COUNTY				
EMMETSBURG*	164	$6,281,445	$313,964	.12%
GRAETTINGER	47	$1,209,452	$60,475	.02%
RUTHVEN	35	$822,324	$41,118	.02%
WEST BEND	51	$1,445,452	$72,275	.03%
CYLINDER	11	$113,991	$5,701	.00%
MALLARD	18	$202,487	$10,125	.00%
NON-PERMIT	6	$1,917	$96	.00%
OTHER	52	$467,168	$23,359	.01%
* TOTAL COUNTY *	384	$10,544,236	$527,113	.20%
PLYMOUTH COUNTY				
LE MARS*	365	$20,363,604	$1,018,187	.39%
AKRON	68	$1,879,305	$93,860	.04%
KINGSLEY	74	$1,694,069	$84,703	.03%
REMSEN	87	$2,410,786	$120,523	.05%
MERRILL	34	$512,751	$25,635	.01%
HINTON	23	$524,869	$26,244	.01%
NON-PERMIT	10	$76,065	$3,382	.00%
OTHER	132	$1,587,715	$79,382	.03%
* TOTAL COUNTY *	793	$29,049,164	$1,451,916	.56%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
POCAHONTAS COUNTY				
FONDA	33	$486,886	$24,341	.01%
LAURENS	86	$2,375,647	$118,365	.05%
POCAHONTAS*	122	$3,373,898	$168,675	.06%
GILMORE CITY	13	$867,166	$43,360	.02%
ROLFE	35	$928,727	$46,378	.02%
PALMER	18	$225,041	$11,251	.00%
NON-PERMIT	6	$19,079	$949	.00%
OTHER	99	$571,372	$28,572	.01%
* TOTAL COUNTY *	412	$8,847,816	$441,891	.17%
POLK COUNTY				
DES MOINES*	6,134	$864,043,756	$43,199,822	16.64%
WEST DES MOINES	1,077	$118,914,024	$5,945,601	2.29%
URBANDALE	317	$35,738,080	$1,786,895	.69%
ALTOONA	193	$18,007,187	$900,336	.35%
ANKENY	509	$37,122,857	$1,856,077	.71%
WINDSOR HTS	23	$1,410,231	$70,502	.03%
CLIVE	141	$25,079,370	$1,253,968	.48%
GRIMES	101	$4,545,716	$227,209	.09%
MITCHELLVILLE	32	$479,044	$23,954	.01%
POLK CITY	47	$1,322,631	$66,131	.03%
BONDURANT	49	$754,850	$37,739	.01%
ELKHART	19	$413,729	$20,687	.01%
PLEASANT HILL	23	$1,552,868	$77,644	.03%
RUNNELLS	42	$643,855	$32,196	.01%
JOHNSTON	164	$11,906,654	$595,112	.23%
ALLEMAN	15	$213,719	$10,685	.00%
NON-PERMIT	98	$849,951	$26,432	.01%
OTHER	59	$2,062,508	$103,124	.04%
* TOTAL COUNTY *	9,043	$1,125,061,030	$56,234,114	21.66%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
POTTAWATTAMIE COUNTY				
COUNCIL BLUFFS*	1,192	$107,054,328	$5,352,742	2.06%
AVOCA	78	$4,626,120	$231,306	.09%
CARTER LAKE	49	$1,659,043	$82,935	.03%
OAKLAND	55	$1,736,546	$86,826	.03%
CARSON	30	$295,995	$14,801	.01%
NEOLA	30	$602,187	$30,111	.01%
WALNUT	57	$890,422	$44,504	.02%
CRESCENT	31	$991,795	$49,591	.02%
HANCOCK	14	$214,389	$10,718	.00%
MACEDONIA	15	$646,642	$32,333	.01%
MINDEN	25	$542,233	$27,113	.01%
TREYNOR	28	$629,098	$31,454	.01%
UNDERWOOD	25	$560,293	$28,020	.01%
NON-PERMIT	43	$203,207	$9,388	.00%
OTHER	189	$2,876,078	$143,808	.06%
* TOTAL COUNTY *	1,861	$123,528,376	$6,175,650	2.38%
POWESHIEK COUNTY				
GRINNELL	273	$16,491,229	$824,321	.32%
BROOKLYN	89	$5,750,794	$287,523	.11%
MONTEZUMA*	109	$3,118,573	$155,932	.06%
VICTOR	10	$330,732	$16,537	.01%
DEEP RIVER	13	$159,802	$7,991	.00%
MALCOM	19	$488,207	$24,412	.01%
NON-PERMIT	14	$52,655	$2,295	.00%
OTHER	125	$1,723,004	$86,035	.03%
* TOTAL COUNTY *	652	$28,114,996	$1,405,046	.54%
RINGGOLD COUNTY				
MOUNT AYR*	91	$3,952,031	$197,605	.08%
DIAGONAL	15	$182,237	$9,111	.00%
KELLERTON	12	$63,326	$3,152	.00%
NON-PERMIT	3	$5,183	$259	.00%
OTHER	63	$547,711	$27,386	.01%
* TOTAL COUNTY *	184	$4,750,488	$237,513	.09%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SAC COUNTY				
SAC CITY*	133	$5,064,993	$253,246	.10%
LAKE VIEW	68	$1,935,038	$96,752	.04%
ODEBOLT	55	$1,121,693	$56,085	.02%
EARLY	24	$326,441	$16,321	.01%
SCHALLER	50	$791,432	$39,573	.02%
WALL LAKE	40	$1,356,747	$67,838	.03%
AUBURN	15	$237,497	$11,877	.00%
LYTTON	20	$231,103	$11,555	.00%
NEMAHA	10	$100,198	$5,010	.00%
NON-PERMIT	8	$51,753	$2,459	.00%
OTHER	59	$1,279,959	$64,000	.02%
* TOTAL COUNTY *	482	$12,496,854	$624,716	.24%
SCOTT COUNTY				
DAVENPORT*	2,500	$270,864,282	$13,543,540	5.22%
BETTENDORF	719	$64,503,393	$3,225,190	1.24%
BUFFALO	29	$2,367,857	$118,393	.05%
LE CLAIRE	97	$1,787,759	$89,391	.03%
BLUE GRASS	78	$1,304,580	$65,228	.03%
ELDRIDGE	142	$6,860,759	$343,041	.13%
PRINCETON	41	$753,141	$37,659	.01%
WALCOTT	77	$5,073,214	$253,660	.10%
DIXON	20	$295,604	$14,780	.01%
DONAHUE	23	$150,456	$7,524	.00%
LONG GROVE	32	$352,824	$17,641	.01%
MCCAUSLAND	15	$205,806	$10,290	.00%
NEW LIBERTY	13	$36,738	$1,837	.00%
RIVERDALE	14	$455,511	$22,776	.01%
NON-PERMIT	28	$344,620	$10,542	.00%
OTHER	109	$4,679,279	$233,969	.09%
* TOTAL COUNTY *	3,937	$360,035,823	$17,995,461	6.93%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SHELBY COUNTY				
HARLAN*	266	$12,879,608	$643,977	.25%
ELK HORN	36	$633,896	$31,692	.01%
SHELBY	27	$275,970	$13,799	.01%
DEFIANCE	25	$287,242	$14,364	.01%
EARLING	32	$229,325	$11,467	.00%
IRWIN	26	$332,752	$16,637	.01%
PANAMA	18	$231,915	$11,599	.00%
PORTSMOUTH	15	$192,473	$9,625	.00%
WESTPHALIA	10	$98,378	$4,899	.00%
NON-PERMIT	3	$51,579	$2,580	.00%
OTHER	50	$504,955	$25,250	.01%
* TOTAL COUNTY *	508	$15,718,093	$785,889	.30%
SIOUX COUNTY				
HAWARDEN	136	$4,034,847	$201,591	.08%
ALTON	41	$1,709,885	$85,495	.03%
HULL	72	$1,476,611	$73,829	.03%
ORANGE CITY*	175	$9,833,696	$491,690	.19%
ROCK VALLEY	141	$6,032,411	$301,529	.12%
SIOUX CENTER	252	$13,771,928	$688,474	.27%
BOYDEN	36	$577,283	$28,865	.01%
HOSPERS	39	$817,850	$40,891	.02%
IRETON	38	$1,176,455	$58,823	.02%
GRANVILLE	17	$266,284	$13,315	.01%
MAURICE	11	$101,904	$5,096	.00%
NON-PERMIT	13	$172,260	$6,188	.00%
OTHER	141	$1,797,045	$89,859	.03%
* TOTAL COUNTY *	1,112	$41,768,459	$2,085,645	.80%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
STORY COUNTY				
AMES	992	$94,173,783	$4,708,723	1.81%
NEVADA*	201	$9,008,305	$450,419	.17%
STORY CITY	140	$8,516,115	$425,816	.16%
CAMBRIDGE	15	$173,425	$8,672	.00%
COLO	25	$564,029	$28,204	.01%
MAXWELL	26	$335,335	$16,768	.01%
ROLAND	38	$433,444	$21,671	.01%
SLATER	41	$1,824,656	$91,233	.04%
ZEARING	28	$461,711	$23,086	.01%
COLLINS	12	$202,692	$10,137	.00%
GILBERT	26	$239,874	$11,995	.00%
HUXLEY	63	$1,255,409	$62,768	.02%
MCCALLSBURG	14	$152,997	$7,650	.00%
NON-PERMIT	31	$542,685	$19,789	.01%
OTHER	178	$3,824,441	$191,228	.07%
* TOTAL COUNTY *	1,830	$121,708,901	$6,078,159	2.34%
TAMA COUNTY				
TAMA	118	$3,081,294	$154,060	.06%
DYSART	61	$1,474,104	$73,675	.03%
TOLEDO*	103	$6,508,985	$325,353	.13%
TRAER	78	$1,822,249	$91,074	.04%
GARWIN	21	$161,292	$8,062	.00%
GLADBROOK	55	$1,461,848	$73,093	.03%
CHELSEA	31	$381,839	$19,095	.01%
CLUTIER	20	$140,840	$7,046	.00%
ELBERON	11	$97,992	$4,900	.00%
LINCOLN	10	$176,914	$8,847	.00%
MONTOUR	11	$593,070	$29,655	.01%
NON-PERMIT	6	$39,529	$1,441	.00%
OTHER	78	$2,134,504	$106,731	.04%
* TOTAL COUNTY *	603	$18,074,460	$903,032	.35%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
TAYLOR COUNTY				
BEDFORD*	96	$2,367,111	$118,354	.05%
LENOX	70	$1,902,310	$94,890	.04%
CLEARFIELD	25	$189,088	$9,453	.00%
NEW MARKET	12	$54,635	$2,733	.00%
BLOCKTON	10	$74,928	$3,746	.00%
NON-PERMIT	4	$5,653	$283	.00%
OTHER	47	$185,707	$9,285	.00%
* TOTAL COUNTY *	264	$4,779,432	$238,744	.09%
UNION COUNTY				
CRESTON*	306	$17,752,917	$887,640	.34%
AFTON	33	$895,943	$44,795	.02%
LORIMOR	12	$116,928	$5,848	.00%
NON-PERMIT	11	$33,743	$1,439	.00%
OTHER	60	$663,910	$33,198	.01%
* TOTAL COUNTY *	422	$19,463,441	$972,920	.37%
VAN BUREN COUNTY				
KEOSAUQUA*	64	$1,363,191	$68,163	.03%
BONAPARTE	27	$592,211	$29,612	.01%
FARMINGTON	44	$675,139	$33,760	.01%
MILTON	17	$229,629	$11,483	.00%
BIRMINGHAM	16	$168,471	$8,423	.00%
CANTRIL	21	$245,986	$12,302	.00%
STOCKPORT	17	$466,574	$23,328	.01%
NON-PERMIT	12	$47,077	$1,550	.00%
OTHER	97	$1,792,746	$89,642	.03%
* TOTAL COUNTY *	315	$5,581,024	$278,263	.11%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WAPELLO COUNTY				
OTTUMWA*	815	$61,279,804	$3,063,371	1.18%
ELDON	48	$932,681	$46,636	.02%
EDDYVILLE	29	$435,482	$21,776	.01%
AGENCY	34	$349,493	$17,475	.01%
BLAKESBURG	16	$176,919	$8,847	.00%
NON-PERMIT	23	$630,623	$30,963	.01%
OTHER	121	$1,745,346	$87,271	.03%
* TOTAL COUNTY *	1,086	$65,550,348	$3,276,339	1.26%
WARREN COUNTY				
INDIANOLA*	401	$19,994,470	$999,696	.39%
CARLISLE	111	$2,709,360	$135,473	.05%
NORWALK	118	$2,948,896	$147,414	.06%
MILO	36	$377,719	$18,800	.01%
CUMMING	19	$208,077	$10,404	.00%
HARTFORD	18	$114,419	$5,700	.00%
LACONA	23	$352,069	$17,601	.01%
MARTENSDALE	18	$377,305	$18,865	.01%
NEW VIRGINIA	24	$134,517	$6,715	.00%
NON-PERMIT	1	$1,958	$59	.00%
OTHER	72	$1,403,546	$70,179	.03%
* TOTAL COUNTY *	841	$28,622,336	$1,430,906	.55%
WASHINGTON COUNTY				
WASHINGTON*	324	$16,646,625	$832,291	.32%
KALONA	142	$4,474,117	$223,624	.09%
BRIGHTON	34	$446,875	$22,343	.01%
RIVERSIDE	48	$587,603	$29,381	.01%
WELLMAN	61	$1,915,753	$95,669	.04%
AINSWORTH	21	$233,698	$11,686	.00%
CRAWFORDSVILLE	24	$242,468	$12,122	.00%
WEST CHESTER	11	$64,226	$3,214	.00%
NON-PERMIT	3	$3,273	$98	.00%
OTHER	97	$1,858,521	$92,922	.04%
* TOTAL COUNTY *	765	$26,473,159	$1,323,350	.51%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WAYNE COUNTY				
CORYDON*	99	$2,690,717	$134,531	.05%
SEYMOUR	35	$427,670	$21,383	.01%
ALLERTON	29	$303,850	$15,192	.01%
HUMESTON	39	$750,399	$37,522	.01%
LINEVILLE	14	$203,853	$10,191	.00%
NON-PERMIT	3	$3,259	$162	.00%
OTHER	65	$750,924	$37,529	.01%
* TOTAL COUNTY *	284	$5,130,672	$256,510	.10%
WEBSTER COUNTY				
FT DODGE*	912	$81,718,001	$4,085,756	1.57%
GOWRIE	65	$2,237,307	$111,540	.04%
DAYTON	44	$772,075	$38,604	.01%
LEHIGH	23	$420,536	$21,027	.01%
OTHO	10	$114,104	$5,696	.00%
BADGER	15	$218,884	$10,944	.00%
CALLENDER	17	$134,484	$6,723	.00%
DUNCOMBE	15	$156,540	$7,828	.00%
HARCOURT	16	$476,494	$23,825	.01%
MOORLAND	11	$67,282	$3,364	.00%
VINCENT	12	$433,478	$21,674	.01%
NON-PERMIT	22	$103,622	$3,593	.00%
OTHER	174	$2,896,382	$144,825	.06%
* TOTAL COUNTY *	1,336	$89,749,189	$4,485,399	1.73%
WINNEBAGO COUNTY				
FOREST CITY*	142	$5,156,941	$257,764	.10%
BUFFALO CENTER	59	$1,988,896	$99,132	.04%
LAKE MILLS	99	$3,354,767	$167,660	.06%
THOMPSON	27	$1,150,097	$57,507	.02%
LELAND	18	$224,136	$11,208	.00%
RAKE	13	$156,616	$7,830	.00%
NON-PERMIT	4	$19,397	$910	.00%
OTHER	73	$1,785,695	$89,275	.03%
* TOTAL COUNTY *	435	$13,836,545	$691,286	.27%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WINNESHIEK COUNTY				
DECORAH*	347	$22,591,373	$1,129,589	.44%
CALMAR	45	$1,659,350	$82,969	.03%
OSSIAN	54	$1,001,294	$50,064	.02%
FT. ATKINSON	29	$520,540	$26,028	.01%
RIDGEWAY	24	$308,798	$15,441	.01%
SPILLVILLE	23	$429,679	$21,486	.01%
NON-PERMIT	10	$144,026	$6,625	.00%
OTHER	137	$2,248,681	$112,435	.04%
* TOTAL COUNTY *	669	$28,903,741	$1,444,637	.56%
WOODBURY COUNTY				
SIOUX CITY*	2,108	$206,736,245	$10,336,852	3.98%
MOVILLE	54	$3,176,672	$158,835	.06%
ANTHON	44	$619,430	$30,973	.01%
CORRECTIONVILLE	52	$906,257	$45,314	.02%
DANBURY	29	$633,414	$31,670	.01%
SERGEANT BLUFF	57	$1,469,726	$73,487	.03%
SLOAN	26	$743,951	$37,196	.01%
CUSHING	18	$63,884	$3,194	.00%
HORNICK	20	$412,075	$20,604	.01%
LAWTON	27	$489,437	$24,473	.01%
PIERSON	24	$410,839	$20,543	.01%
SALIX	20	$251,981	$12,598	.00%
SMITHLAND	16	$121,506	$6,077	.00%
NON-PERMIT	65	$1,053,785	$31,854	.01%
OTHER	98	$1,221,556	$61,082	.02%
* TOTAL COUNTY *	2,658	$218,310,758	$10,894,752	4.20%
WORTH COUNTY				
MANLY	42	$703,653	$35,184	.01%
NORTHWOOD*	97	$3,107,272	$155,364	.06%
FERTILE	16	$179,961	$8,997	.00%
GRAFTON	17	$221,327	$11,067	.00%
HANLONTOWN	11	$145,728	$7,285	.00%
KENSETT	17	$127,002	$6,353	.00%
NON-PERMIT	2	$11,219	$561	.00%
OTHER	64	$530,484	$26,526	.01%
* TOTAL COUNTY *	266	$5,026,646	$251,337	.10%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WRIGHT COUNTY				
CLARION*	148	$5,665,292	$283,271	.11%
EAGLE GROVE	134	$5,301,040	$265,029	.10%
BELMOND	140	$5,082,238	$254,116	.10%
DOWS	37	$477,681	$23,884	.01%
GOLDFIELD	36	$612,115	$30,607	.01%
ROWAN	12	$138,848	$6,943	.00%
WOOLSTOCK	13	$296,608	$14,831	.01%
NON-PERMIT	6	$56,473	$2,512	.00%
OTHER	66	$595,205	$29,761	.01%
* TOTAL COUNTY *	592	$18,225,500	$910,954	.35%
* LATE FILERS *	5,511	$52,193,443	$2,596,627	1.00%
** GRAND TOTAL **	91,540	$5,194,590,266	$259,598,820	100.00%

* PERCENTAGES MAY NOT EQUAL 100 % DUE TO ROUNDING

* FOR TOWNS THIS INDICATES THE COUNTY SEAT

GLOSSARY

TAXABLE SALES — Gross receipts from the sales of tangible personal property and certain services subject to the retail sales and retail use tax minus permitted deductions which include:

a) Sales in interstate commerce,
b) Sales to government units,
c) Sales for resale or processing,
d) Sales of gasoline or diesel fuel,
e) Sales of vehicles subject to registration, and
f) Sales of food, prescription drugs, medical devices and medically prescribed oxygen

COMPUTED TAX DUE — The amount of tax computed to be due based on taxable sales or taxable purchases.

NON-PERMIT — Vendors not regularly engaged in selling at retail and/or not having a permanent place of business.

OTHERS

a) County and Town Section - Businesses located in rural portion of county and those towns with less than 10 businesses filing a return (40 returns for the annual report).

b) County and Selected Cities Section - All towns which are below the minimum requirement for separate presentation of 2,500 population and 40 or more sales tax returns (160 returns for the annual report).

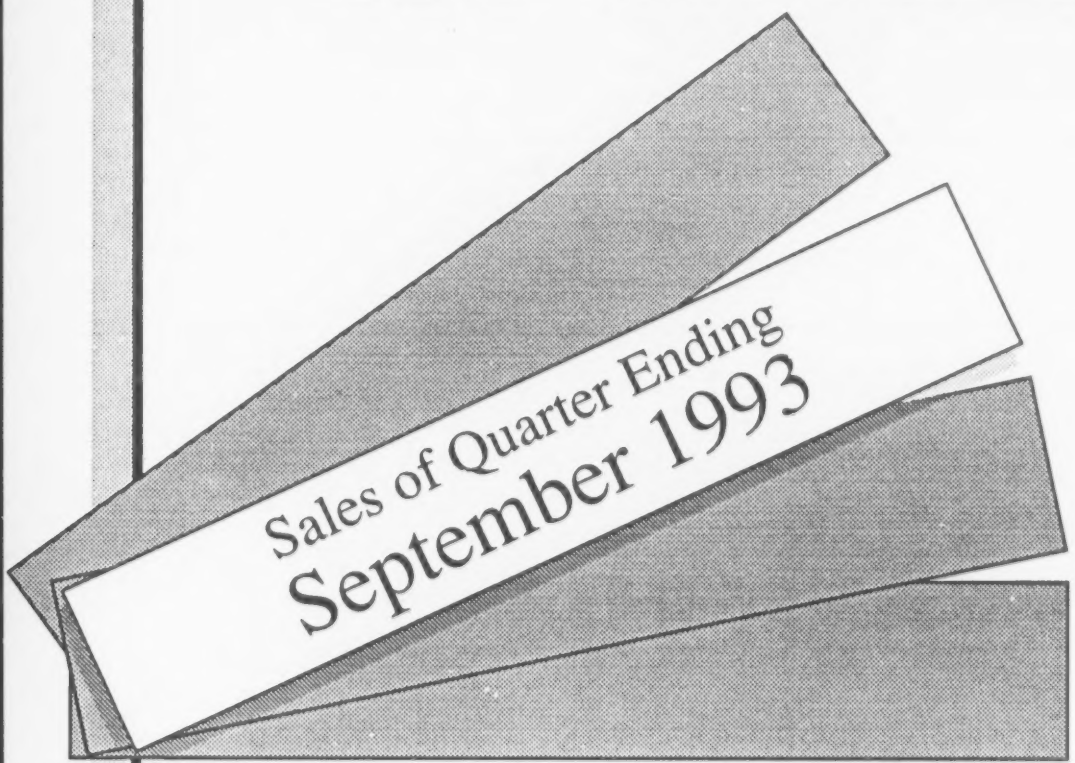
BUSINESS CLASSIFICATION — Retailers classed according to the major type of business activity performed. As a result, classes may include sales other than normally suggested by the class title. Classification is based on 1972 Standard Industrial Classification codes.

BUSINESS GROUP — Consolidation of related business classes into twelve business groups.

NUMBER OF BUSINESSES — The number of businesses filing quarterly sales tax returns during the period. The annual report represents the sum of quarterly returns received and therefore, the approximate number of businesses may be computed by dividing the number of returns received by four.

5280 - 1

IOWA RETAIL SALES & USE TAX REPORT



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RETAIL SALES TAX
THE QUARTER IN REVIEW

COMPUTED TAX BY BUSINESS GROUP
QUARTER ENDING SEPTEMBER 30, 1993

A tax increase from 4% to 5% was effective July 1, 1992. Computed tax during the third quarter of 1993 amounted to $269,520,777, an increase of 5.90 percent from the same quarter in 1992. The number of businesses filing returns increased from 90,601 to 90,723 or +0.13 percent during the same period. This data indicates an increase in the average amount of taxable receipts reported per return.

Computed Tax by Business Group

During the third quarter of 1993, the Home Furnishing and Wholesale Goods Groups showed the largest increase in computed tax with an 18.30 and 10.60 percent, respectively. The Utilities followed with a 9.16 percent increase. Seven business groups reported a decrease in the number of filers. The Speciality Retail increased 5.08 percent while the Motor Vehicle (2.94 percent) and Wholesale Goods (2.48 percent) Groups showed the largest decrease.

Business Group	# Bus. Sept 92	# Bus. Sept 93	% Change # Bus.	Computed Tax Sept 92	Computed Tax Sept 93	% Change Tax
Nonresidents	28	24	-14.29%	7,344	8,240	12.20%
Utilities	2,732	2,811	2.89%	33,228,230	36,271,771	9.16%
Building Materials	2,031	2,019	- 0.59%	16,917,416	18,131,804	7.18%
General Merchandise	1,701	1,693	- 0.47%	33,064,663	32,680,755	- 1.16%
Food Dealers	1,587	1,559	- 1.76%	14,653,540	15,354,103	4.78%
Motor Vehicle	4,324	4,197	- 2.94%	13,637,481	14,666,507	7.55%
Apparel	1,993	2,002	0.45%	8,295,889	8,618,966	3.89%
Home Furnishings	2,550	2,647	3.80%	8,918,762	10,550,602	18.30%
Eating and Drinking	6,981	6,924	- 0.82%	24,632,759	25,840,412	4.90%
Specialty Retail	14,537	15,275	5.08%	18,437,462	18,617,615	0.98%
Services	27,845	28,103	0.93%	35,816,987	38,091,129	6.35%
Wholesale Goods	7,343	7,196	- 2.00%	24,227,032	26,796,404	10.60%
Miscellaneous	12,024	11,726	- 2.48%	19,639,442	21,423,427	9.08%
Late Filers	4,935	4,547	- 7.86%	3,032,722	2,469,042	-18.59%
TOTALS	90,601	90,723	0.13%	$254,509,729	$269,520,777	5.90%

USE TAX
THE QUARTER IN REVIEW

RETAILERS USE TAX BY BUSINESS GROUP
Number of Returns and Computed Tax
Quarter Ending September, 1993

Business Group	No. of Returns	% of Returns	Computed Tax	% of Tax
Utilities	248	2.42%	$ 2,180,250	7.61%
Building Materials	219	2.13	463,146	1.62
General Merchandise	18	.18	618,426	2.16
Food Dealers	31	.30	103,973	0.36
Motor Vehicle	147	1.43	387,860	1.35
Apparel	61	.59	170,825	0.60
Home Furnishings	320	3.12	799,155	2.79
Eating and Drinking	45	.44	64,450	0.23
Specialty Retail	1,072	10.44	2,476,472	8.64
Services	1,732	16.87	3,512,963	12.26
Wholesale Goods	3,038	29.59	8,813,970	30.77
Miscellaneous	2,823	27.49	8,830,235	30.82
Late Filers	514	5.00	226,784	0.79
TOTAL	10,268	100.00%	$28,648,509	100.00%

COMPARISON OF USE TAXES FOR THE QUARTER ENDING
September 30, 1992 and 1993

Use Tax	September 1992	September 1993	% Change
Retailers			
Number of Returns	9,871	10,268	4.02%
Computed Tax	$27,372,782	$28,648,509	4.66%
Motor Vehicle			
Number of Units	195,842	197,451	0.82%
Computed Tax	$38,512,189	$47,384,598	23.04%
Consumers			
Number of Returns	5,601	5,589	- 0.21%
Computed Tax	$ 9,033,445	$ 9,612,988	6.42%

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
NON-RESIDENT	24	$274,586	$8,240	.00%
ADAIR COUNTY				
GREENFIELD*	111	$5,093,027	$254,617	.09%
ADAIR	52	$2,129,743	$106,491	.04%
STUART	33	$1,666,579	$83,271	.03%
BRIDGEWATER	17	$188,807	$9,441	.00%
FONTANELLE	33	$388,153	$19,408	.01%
ORIENT	15	$305,789	$15,290	.01%
NON-PERMIT	10	$67,616	$3,309	.00%
OTHER	66	$963,716	$48,064	.02%
* TOTAL COUNTY *	337	$10,803,430	$539,891	.20%
ADAMS COUNTY				
CORNING*	116	$4,094,391	$204,600	.08%
PRESCOTT	11	$79,340	$3,969	.00%
NON-PERMIT	3	$46,914	$2,345	.00%
OTHER	54	$527,769	$26,389	.01%
* TOTAL COUNTY *	184	$4,748,414	$237,303	.09%
ALLAMAKEE COUNTY				
WAUKON*	197	$9,021,908	$451,104	.17%
LANSING	73	$1,987,978	$99,406	.04%
POSTVILLE	93	$4,745,487	$237,225	.09%
NEW ALBIN	31	$351,559	$17,580	.01%
HARPERS FERRY	27	$294,475	$14,725	.01%
NON-PERMIT	8	$38,377	$1,819	.00%
OTHER	86	$828,700	$41,430	.02%
* TOTAL COUNTY *	515	$17,268,484	$863,289	.32%
APPANOOSE COUNTY				
CENTERVILLE*	283	$15,623,133	$780,914	.29%
MORAVIA	30	$272,335	$13,619	.01%
MOULTON	27	$234,528	$11,729	.00%
MYSTIC	16	$115,693	$5,786	.00%
NON-PERMIT	3	$4,728	$174	.00%
OTHER	115	$2,259,541	$112,986	.04%
* TOTAL COUNTY *	474	$18,509,958	$925,208	.34%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
AUDUBON COUNTY				
AUDUBON*	155	$5,924,780	$296,169	.11%
EXIRA	53	$677,732	$33,775	.01%
BRAYTON	12	$87,204	$4,334	.00%
KIMBALLTON	16	$130,675	$6,534	.00%
NON-PERMIT	5	$118,323	$4,353	.00%
OTHER	41	$326,542	$16,327	.01%
* TOTAL COUNTY *	282	$7,265,256	$361,492	.13%
BENTON COUNTY				
BELLE PLAINE	112	$4,482,780	$224,096	.08%
VINTON*	224	$10,132,356	$506,616	.19%
BLAIRSTOWN	46	$917,837	$45,892	.02%
SHELLSBURG	38	$694,980	$34,751	.01%
VAN HORNE	36	$470,973	$23,539	.01%
ATKINS	20	$502,452	$25,124	.01%
GARRISON	21	$131,782	$6,588	.00%
KEYSTONE	34	$737,247	$36,862	.01%
LUZERNE	10	$73,750	$3,688	.00%
NEWHALL	33	$636,921	$31,847	.01%
NORWAY	27	$638,704	$31,936	.01%
URBANA	16	$404,118	$20,206	.01%
WALFORD	11	$214,077	$10,703	.00%
NON-PERMIT	11	$78,032	$2,799	.00%
OTHER	128	$1,544,509	$77,197	.03%
* TOTAL COUNTY *	767	$21,660,518	$1,081,844	.40%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BLACK HAWK COUNTY				
WATERLOO*	1,839	$177,659,841	$8,883,038	3.30%
CEDAR FALLS	913	$70,244,166	$3,512,239	1.30%
EVANSDALE	100	$2,462,790	$123,144	.05%
ELK RUN HTS	10	$910,710	$45,535	.02%
HUDSON	68	$2,186,508	$109,329	.04%
LA PORTE CITY	93	$2,337,529	$116,881	.04%
DUNKERTON	35	$1,254,839	$62,740	.02%
JANESVILLE	23	$230,677	$11,535	.00%
GILBERTVILLE	23	$461,693	$23,085	.01%
RAYMOND	20	$457,667	$22,882	.01%
NON-PERMIT	28	$309,008	$9,742	.00%
OTHER	69	$1,175,924	$58,797	.02%
* TOTAL COUNTY *	3,221	$259,691,352	$12,978,947	4.82%
BOONE COUNTY				
BOONE*	417	$27,086,820	$1,354,348	.50%
MADRID	77	$2,500,044	$125,000	.05%
OGDEN	77	$2,032,110	$101,608	.04%
BOXHOLM	12	$162,099	$8,107	.00%
PILOT MOUND	12	$55,782	$2,791	.00%
NON-PERMIT	4	$78,411	$2,696	.00%
OTHER	83	$910,039	$45,503	.02%
* TOTAL COUNTY *	682	$32,825,305	$1,640,053	.61%
BREMER COUNTY				
WAVERLY*	310	$18,100,350	$905,009	.34%
SUMNER	99	$2,917,171	$145,806	.05%
TRIPOLI	66	$2,158,474	$107,924	.04%
DENVER	78	$2,860,985	$143,038	.05%
JANESVILLE	20	$611,730	$30,588	.01%
READLYN	36	$1,130,970	$56,548	.02%
FREDERIKA	11	$112,680	$5,634	.00%
PLAINFIELD	24	$508,580	$25,430	.01%
NON-PERMIT	11	$89,592	$4,462	.00%
OTHER	75	$668,547	$33,433	.01%
* TOTAL COUNTY *	730	$29,159,079	$1,457,872	.54%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BUCHANAN COUNTY				
INDEPENDENCE*	270	$13,202,519	$660,104	.24%
JESUP	88	$3,873,414	$193,653	.07%
FAIRBANK	47	$1,263,666	$63,146	.02%
HAZLETON	46	$607,956	$30,402	.01%
LAMONT	28	$307,812	$15,389	.01%
WINTHROP	49	$1,517,761	$75,891	.03%
AURORA	20	$312,715	$15,635	.01%
BRANDON	20	$150,377	$7,517	.00%
QUASQUETON	16	$250,613	$12,531	.00%
ROWLEY	15	$82,555	$4,130	.00%
NON-PERMIT	8	$281,713	$8,493	.00%
OTHER	107	$1,815,501	$90,775	.03%
* TOTAL COUNTY *	714	$23,666,602	$1,177,666	.44%
BUENA VISTA COUNTY				
STORM LAKE*	375	$26,419,409	$1,320,970	.49%
ALTA	82	$1,954,732	$97,736	.04%
ALBERT CITY	39	$593,034	$29,653	.01%
MARATHON	18	$269,510	$13,476	.00%
NEWELL	37	$672,801	$33,637	.01%
SIOUX RAPIDS	50	$1,878,654	$93,938	.03%
REMBRANDT	17	$158,436	$7,924	.00%
LINN GROVE	20	$80,329	$4,017	.00%
NON-PERMIT	6	$81,153	$3,806	.00%
OTHER	70	$594,989	$29,691	.01%
* TOTAL COUNTY *	714	$32,703,047	$1,634,848	.61%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BUTLER COUNTY				
CLARKSVILLE	64	$1,402,579	$70,132	.03%
GREENE	74	$1,667,710	$83,328	.03%
PARKERSBURG	79	$1,897,333	$94,852	.04%
SHELL ROCK	62	$948,799	$47,443	.02%
ALLISON*	59	$2,751,798	$137,486	.05%
APLINGTON	45	$990,781	$49,539	.02%
DUMONT	42	$1,028,712	$51,344	.02%
NEW HARTFORD	30	$504,234	$25,212	.01%
AREDALE	10	$45,075	$2,253	.00%
BRISTOW	10	$56,377	$2,819	.00%
NON-PERMIT	9	$110,840	$4,444	.00%
OTHER	84	$1,385,396	$69,274	.03%
* TOTAL COUNTY *	568	$12,789,634	$638,126	.24%
CALHOUN COUNTY				
LAKE CITY	93	$2,311,026	$115,503	.04%
MANSON	71	$1,922,254	$96,087	.04%
ROCKWELL CITY*	106	$4,152,467	$207,605	.08%
LOHRVILLE	29	$319,032	$15,951	.01%
POMEROY	39	$487,876	$24,394	.01%
FARNHAMVILLE	25	$951,709	$47,587	.02%
NON-PERMIT	3	$19,248	$578	.00%
OTHER	73	$469,853	$23,492	.01%
* TOTAL COUNTY *	439	$10,633,465	$531,197	.20%
CARROLL COUNTY				
CARROLL*	426	$34,655,981	$1,732,490	.64%
COON RAPIDS	70	$1,697,235	$84,860	.03%
MANNING	79	$2,066,949	$103,353	.04%
BREDA	36	$1,356,496	$67,827	.03%
GLIDDEN	43	$1,545,574	$77,279	.03%
ARCADIA	25	$860,522	$43,026	.02%
DEDHAM	14	$209,852	$10,492	.00%
HALBUR	16	$690,860	$34,543	.01%
TEMPLETON	20	$395,198	$19,757	.01%
NON-PERMIT	7	$64,340	$2,993	.00%
OTHER	87	$1,064,579	$53,231	.02%
* TOTAL COUNTY *	823	$44,607,586	$2,229,851	.83%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CASS COUNTY				
ATLANTIC*	339	$17,910,201	$895,497	.33%
ANITA	45	$1,035,255	$51,762	.02%
GRISWOLD	66	$1,397,288	$69,864	.03%
LEWIS	16	$100,956	$5,049	.00%
CUMBERLAND	14	$234,938	$11,747	.00%
MARNE	10	$182,268	$9,113	.00%
MASSENA	25	$411,155	$20,559	.01%
NON-PERMIT	9	$49,591	$2,291	.00%
OTHER	91	$1,158,155	$57,910	.02%
* TOTAL COUNTY *	615	$22,479,807	$1,123,792	.42%
CEDAR COUNTY				
TIPTON*	175	$6,674,878	$333,726	.12%
DURANT	83	$3,074,516	$153,725	.06%
MECHANICSVILLE	44	$642,403	$32,123	.01%
WEST BRANCH	86	$1,721,732	$86,078	.03%
CLARENCE	50	$931,667	$46,568	.02%
LOWDEN	46	$1,096,514	$54,826	.02%
STANWOOD	41	$748,523	$37,428	.01%
BENNETT	24	$306,557	$15,328	.01%
NON-PERMIT	9	$30,423	$1,421	.00%
OTHER	73	$977,301	$48,866	.02%
* TOTAL COUNTY *	631	$16,204,514	$810,089	.30%
CERRO GORDO COUNTY				
MASON CITY*	991	$88,060,723	$4,403,052	1.63%
CLEAR LAKE	311	$16,118,503	$805,813	.30%
VENTURA	28	$562,938	$28,150	.01%
ROCKWELL	31	$318,371	$15,920	.01%
MESERVEY	10	$77,688	$3,884	.00%
SWALEDALE	15	$242,500	$12,125	.00%
THORNTON	26	$318,510	$15,924	.01%
NON-PERMIT	34	$189,422	$6,143	.00%
OTHER	122	$2,511,452	$125,576	.05%
* TOTAL COUNTY *	1,568	$108,400,107	$5,416,587	2.01%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CHEROKEE COUNTY				
CHEROKEE*	293	$14,897,084	$744,798	.28%
MARCUS	61	$2,487,611	$124,380	.05%
AURELIA	47	$1,425,548	$69,957	.03%
CLEGHORN	21	$146,110	$7,305	.00%
MERIDEN	14	$114,251	$5,714	.00%
QUIMBY	23	$592,146	$29,608	.01%
WASHTA	16	$100,159	$5,008	.00%
NON-PERMIT	8	$27,399	$1,011	.00%
OTHER	61	$566,521	$28,329	.01%
* TOTAL COUNTY *	544	$20,356,829	$1,016,110	.38%
CHICKASAW COUNTY				
NEW HAMPTON*	219	$9,029,564	$451,445	.17%
NASHUA	83	$2,053,633	$102,680	.04%
FREDERICKSBURG	59	$1,230,929	$61,550	.02%
LAWLER	34	$669,532	$33,477	.01%
ALTA VISTA	24	$336,227	$16,810	.01%
IONIA	25	$359,283	$17,966	.01%
NON-PERMIT	4	$11,370	$464	.00%
OTHER	75	$758,490	$37,926	.01%
* TOTAL COUNTY *	523	$14,449,028	$722,318	.27%
CLARKE COUNTY				
OSCEOLA*	188	$8,663,021	$433,159	.16%
MURRAY	24	$1,415,802	$70,792	.03%
NON-PERMIT	6	$217,416	$10,871	.00%
OTHER	64	$474,120	$23,710	.01%
* TOTAL COUNTY *	282	$10,770,359	$538,532	.20%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CLAY COUNTY				
SPENCER*	493	$33,388,802	$1,668,778	.62%
EVERLY	31	$776,461	$38,824	.01%
PETERSON	33	$324,585	$16,230	.01%
FOSTORIA	12	$343,739	$17,187	.01%
ROYAL	24	$226,346	$11,319	.00%
WEBB	16	$171,404	$8,571	.00%
NON-PERMIT	15	$1,116,792	$33,973	.01%
OTHER	80	$694,800	$34,742	.01%
* TOTAL COUNTY *	704	$37,042,929	$1,829,624	.68%
CLAYTON COUNTY				
ELKADER*	117	$5,131,740	$256,589	.10%
GUTTENBERG	107	$3,409,403	$170,475	.06%
MONONA	69	$2,542,646	$127,135	.05%
STRAWBERRY PT	62	$1,666,630	$83,331	.03%
EDGEWOOD	45	$1,573,096	$78,660	.03%
GARNAVILLO	43	$1,030,232	$51,514	.02%
MARQUETTE	22	$348,648	$17,434	.01%
MCGREGOR	63	$887,570	$44,382	.02%
FARMERSBURG	15	$162,712	$8,136	.00%
LUANA	22	$278,966	$13,946	.01%
VOLGA CITY	16	$347,815	$17,392	.01%
NON-PERMIT	11	$77,783	$3,723	.00%
OTHER	164	$1,148,308	$57,418	.02%
* TOTAL COUNTY *	756	$18,605,549	$930,135	.35%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CLINTON COUNTY				
CLINTON*	804	$57,740,499	$2,887,057	1.07%
DE WITT	177	$8,883,314	$444,174	.16%
CAMANCHE	85	$2,862,811	$143,144	.05%
DELMAR	14	$115,554	$5,778	.00%
GRAND MOUND	30	$484,363	$24,217	.01%
LOST NATION	27	$454,548	$22,731	.01%
WHEATLAND	35	$491,860	$24,592	.01%
CALAMUS	22	$538,336	$26,916	.01%
CHARLOTTE	15	$551,731	$27,588	.01%
GOOSE LAKE	11	$110,217	$5,511	.00%
LOW MOOR	20	$371,625	$18,580	.01%
WELTON	12	$67,551	$3,376	.00%
NON-PERMIT	15	$493,956	$19,886	.01%
OTHER	122	$1,973,555	$98,677	.04%
* TOTAL COUNTY *	1,389	$75,139,920	$3,752,227	1.39%
CRAWFORD COUNTY				
DENISON*	309	$16,584,971	$829,179	.31%
CHARTER OAK	29	$957,062	$47,856	.02%
DOW CITY	21	$199,174	$9,958	.00%
MANILLA	57	$753,450	$37,610	.01%
SCHLESWIG	41	$525,744	$26,291	.01%
VAIL	24	$229,700	$11,487	.00%
ASPINWALL	10	$147,165	$7,359	.00%
KIRON	24	$366,466	$18,324	.01%
WESTSIDE	23	$336,596	$16,829	.01%
NON-PERMIT	3	$11,181	$559	.00%
OTHER	79	$1,184,798	$59,170	.02%
* TOTAL COUNTY *	620	$21,296,307	$1,064,622	.40%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DALLAS COUNTY				
PERRY	246	$12,647,254	$632,181	.23%
ADEL*	156	$5,266,773	$263,306	.10%
DALLAS CENTER	61	$1,044,763	$52,238	.02%
DEXTER	26	$658,045	$32,888	.01%
REDFIELD	28	$461,513	$23,077	.01%
WAUKEE	115	$4,442,720	$222,142	.08%
WOODWARD	51	$989,702	$49,470	.02%
BOUTON	10	$548,895	$27,446	.01%
DAWSON	11	$92,440	$4,622	.00%
DE SOTO	26	$665,663	$33,283	.01%
GRANGER	28	$1,039,914	$51,996	.02%
LINDEN	10	$27,737	$1,377	.00%
MINBURN	15	$269,911	$13,496	.01%
VAN METER	33	$872,154	$43,609	.02%
NON-PERMIT	7	$15,983	$691	.00%
OTHER	98	$1,786,743	$89,337	.03%
* TOTAL COUNTY *	921	$30,830,210	$1,541,159	.57%
DAVIS COUNTY				
BLOOMFIELD*	150	$6,020,173	$301,011	.11%
PULASKI	12	$247,436	$12,358	.00%
NON-PERMIT	11	$63,490	$2,568	.00%
OTHER	131	$1,161,674	$58,087	.02%
* TOTAL COUNTY *	304	$7,492,773	$374,024	.14%
DECATUR COUNTY				
LAMONI	80	$2,246,137	$112,298	.04%
LEON*	87	$2,723,081	$136,112	.05%
DECATUR CITY	20	$362,891	$18,146	.01%
GRAND RIVER	10	$51,322	$2,566	.00%
NON-PERMIT	5	$146,890	$7,313	.00%
OTHER	90	$498,170	$24,909	.01%
* TOTAL COUNTY *	292	$6,028,491	$301,344	.11%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DELAWARE COUNTY				
MANCHESTER*	217	$14,242,149	$712,108	.26%
EARLVILLE	33	$1,087,184	$54,359	.02%
EDGEWOOD	24	$409,089	$20,452	.01%
HOPKINTON	34	$789,702	$39,487	.01%
COLESBURG	28	$501,003	$25,048	.01%
DELHI	36	$776,191	$38,809	.01%
DUNDEE	10	$309,247	$15,464	.01%
GREELEY	11	$101,428	$5,071	.00%
RYAN	21	$184,983	$9,250	.00%
NON-PERMIT	14	$134,228	$6,593	.00%
OTHER	162	$3,071,461	$153,567	.06%
* TOTAL COUNTY *	590	$21,606,665	$1,080,208	.40%
DES MOINES COUNTY				
BURLINGTON*	812	$69,808,574	$3,490,369	1.30%
MEDIAPOLIS	79	$2,747,882	$137,396	.05%
WEST BURLINGTON	175	$14,945,011	$747,260	.28%
DANVILLE	36	$760,924	$38,051	.01%
MIDDLETOWN	11	$179,967	$9,001	.00%
NON-PERMIT	29	$395,772	$12,948	.00%
OTHER	136	$3,223,806	$161,189	.06%
* TOTAL COUNTY *	1,278	$92,061,936	$4,596,214	1.71%
DICKINSON COUNTY				
MILFORD	138	$5,186,736	$259,338	.10%
SPIRIT LAKE*	282	$24,163,713	$1,207,953	.45%
ARNOLDS PARK	131	$5,530,910	$276,395	.10%
LAKE PARK	49	$1,203,181	$60,160	.02%
OKOBOJI	46	$7,402,479	$370,124	.14%
TERRIL	17	$239,236	$11,963	.00%
NON-PERMIT	37	$456,205	$20,596	.01%
OTHER	142	$4,076,058	$203,806	.08%
* TOTAL COUNTY *	842	$48,258,518	$2,410,335	.89%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DUBUQUE COUNTY				
DUBUQUE*	1,799	$150,070,798	$7,504,549	2.78%
CASCADE	90	$2,882,911	$144,147	.05%
DYERSVILLE	179	$11,015,472	$550,776	.20%
EPWORTH	46	$507,173	$25,361	.01%
FARLEY	51	$851,770	$42,590	.02%
BERNARD	16	$160,188	$8,009	.00%
DURANGO	14	$149,817	$7,492	.00%
HOLY CROSS	25	$319,459	$15,973	.01%
LUXEMBURG	15	$167,916	$8,396	.00%
NEW VIENNA	32	$963,830	$48,190	.02%
PEOSTA	37	$1,085,390	$54,273	.02%
SHERRILL	17	$209,299	$10,465	.00%
WORTHINGTON	22	$399,151	$19,959	.01%
NON-PERMIT	33	$484,646	$14,542	.01%
OTHER	120	$4,190,879	$209,549	.08%
* TOTAL COUNTY *	2,496	$173,458,699	$8,664,271	3.21%
EMMET COUNTY				
ESTHERVILLE*	264	$15,007,155	$750,345	.28%
ARMSTRONG	72	$1,839,390	$91,971	.03%
RINGSTED	22	$495,919	$24,697	.01%
WALLINGFORD	11	$92,818	$4,621	.00%
NON-PERMIT	4	$13,793	$417	.00%
OTHER	49	$459,541	$22,977	.01%
* TOTAL COUNTY *	422	$17,908,616	$895,028	.33%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FAYETTE COUNTY				
OELWEIN	280	$12,274,554	$613,710	.23%
FAYETTE	67	$934,492	$46,726	.02%
WEST UNION*	140	$7,218,417	$360,927	.13%
ARLINGTON	21	$358,375	$17,921	.01%
CLERMONT	34	$1,100,702	$55,012	.02%
ELGIN	39	$857,402	$42,868	.02%
HAWKEYE	35	$419,855	$20,995	.01%
MAYNARD	21	$599,466	$29,972	.01%
ST LUCAS	12	$291,052	$14,552	.01%
WADENA	12	$95,991	$4,800	.00%
WAUCOMA	19	$283,269	$14,164	.01%
WESTGATE	13	$93,088	$4,653	.00%
NON-PERMIT	9	$207,881	$10,336	.00%
OTHER	102	$2,698,679	$134,940	.05%
* TOTAL COUNTY *	804	$27,433,223	$1,371,576	.51%
FLOYD COUNTY				
CHARLES CITY*	322	$16,901,501	$845,081	.31%
NORA SPRINGS	57	$1,571,354	$78,570	.03%
ROCKFORD	36	$859,214	$42,963	.02%
FLOYD	24	$285,732	$14,287	.01%
MARBLE ROCK	16	$380,078	$19,004	.01%
RUDD	30	$354,338	$17,716	.01%
NON-PERMIT	5	$33,698	$1,406	.00%
OTHER	89	$718,679	$35,935	.01%
* TOTAL COUNTY *	579	$21,104,594	$1,054,962	.39%
FRANKLIN COUNTY				
HAMPTON*	201	$8,705,212	$435,161	.16%
ACKLEY	12	$138,799	$6,940	.00%
SHEFFIELD	47	$739,419	$36,974	.01%
ALEXANDER	10	$67,715	$3,385	.00%
COULTER	10	$84,355	$4,207	.00%
GENEVA	12	$75,007	$3,752	.00%
LATIMER	23	$1,341,807	$67,093	.02%
NON-PERMIT	6	$19,023	$946	.00%
OTHER	84	$809,401	$40,473	.02%
* TOTAL COUNTY *	405	$11,980,738	$598,931	.22%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FREMONT COUNTY				
HAMBURG	64	$1,061,280	$53,065	.02%
SIDNEY*	52	$1,321,948	$66,097	.02%
TABOR	42	$485,752	$24,290	.01%
FARRAGUT	19	$179,611	$8,971	.00%
RIVERTON	13	$151,570	$7,579	.00%
NON-PERMIT	4	$5,427	$246	.00%
OTHER	116	$6,252,912	$312,645	.12%
* TOTAL COUNTY *	310	$9,458,500	$472,893	.18%
GREENE COUNTY				
JEFFERSON*	192	$11,374,047	$568,657	.21%
CHURDAN	24	$222,401	$11,120	.00%
GRAND JCT	39	$921,075	$46,056	.02%
SCRANTON	32	$519,651	$25,983	.01%
PATON	19	$233,985	$11,699	.00%
RIPPEY	17	$140,055	$7,004	.00%
NON-PERMIT	6	$21,740	$685	.00%
OTHER	44	$236,499	$11,826	.00%
* TOTAL COUNTY *	373	$13,669,453	$683,030	.25%
GRUNDY COUNTY				
GRUNDY CENTER*	111	$4,739,899	$237,001	.09%
REINBECK	81	$2,246,090	$112,307	.04%
CONRAD	53	$1,339,621	$66,978	.02%
DIKE	44	$900,535	$45,026	.02%
WELLSBURG	38	$521,315	$26,068	.01%
BEAMAN	11	$283,753	$14,187	.01%
HOLLAND	11	$76,103	$3,798	.00%
NON-PERMIT	10	$22,331	$1,109	.00%
OTHER	82	$1,111,257	$55,569	.02%
* TOTAL COUNTY *	441	$11,240,904	$562,043	.21%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
GUTHRIE COUNTY				
GUTHRIE CENTER*	84	$4,488,555	$224,399	.08%
PANORA	78	$3,146,745	$157,339	.06%
STUART	47	$1,823,146	$91,079	.03%
BAYARD	21	$489,106	$24,456	.01%
CASEY	25	$487,704	$24,327	.01%
BAGLEY	10	$110,062	$5,504	.00%
MENLO	16	$287,215	$14,361	.01%
YALE	17	$188,282	$9,414	.00%
NON-PERMIT	9	$13,240	$654	.00%
OTHER	78	$893,298	$44,669	.02%
* TOTAL COUNTY *	385	$11,927,353	$596,202	.22%
HAMILTON COUNTY				
WEBSTER CITY*	309	$15,000,779	$749,927	.28%
JEWELL	52	$1,497,334	$74,864	.03%
STRATFORD	48	$1,216,786	$60,838	.02%
WILLIAMS	34	$1,228,778	$61,437	.02%
BLAIRSBURG	12	$359,202	$17,961	.01%
ELLSWORTH	26	$649,533	$32,477	.01%
KAMRAR	14	$160,522	$8,027	.00%
RANDALL	12	$229,551	$11,479	.00%
STANHOPE	17	$458,182	$22,908	.01%
NON-PERMIT	9	$170,425	$5,254	.00%
OTHER	40	$322,337	$16,116	.01%
* TOTAL COUNTY *	573	$21,293,429	$1,061,288	.39%
HANCOCK COUNTY				
BRITT	93	$2,895,436	$144,772	.05%
GARNER*	106	$6,751,247	$337,566	.13%
KANAWHA	38	$887,359	$44,369	.02%
KLEMME	22	$397,380	$19,871	.01%
CORWITH	24	$252,043	$12,602	.00%
CRYSTAL LAKE	14	$125,720	$6,287	.00%
GOODELL	11	$76,472	$3,824	.00%
WODEN	15	$292,211	$14,612	.01%
FOREST CITY	11	$489,857	$24,492	.01%
NON-PERMIT	8	$6,397	$292	.00%
OTHER	94	$916,267	$45,818	.02%
* TOTAL COUNTY *	436	$13,090,389	$654,505	.24%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HARDIN COUNTY				
IOWA FALLS	269	$18,224,321	$911,222	.34%
ACKLEY	67	$1,689,984	$84,504	.03%
ELDORA*	130	$4,908,298	$245,413	.09%
ALDEN	39	$814,096	$40,708	.02%
HUBBARD	47	$1,363,943	$68,201	.03%
RADCLIFFE	31	$318,496	$15,925	.01%
STEAMBOAT ROCK	12	$117,989	$5,900	.00%
UNION	35	$818,310	$40,918	.02%
NON-PERMIT	6	$12,507	$599	.00%
OTHER	148	$1,402,169	$70,107	.03%
* TOTAL COUNTY *	784	$29,670,113	$1,483,497	.55%
HARRISON COUNTY				
DUNLAP	54	$1,552,032	$77,591	.03%
LOGAN*	59	$1,744,033	$87,208	.03%
MISSOURI VALLEY	125	$5,525,903	$276,286	.10%
WOODBINE	64	$2,264,966	$113,209	.04%
MAGNOLIA	13	$124,724	$6,237	.00%
MONDAMIN	24	$273,487	$13,676	.01%
PERSIA	15	$82,932	$4,147	.00%
PISGAH	17	$171,909	$8,596	.00%
NON-PERMIT	7	$14,264	$698	.00%
OTHER	78	$1,037,900	$51,898	.02%
* TOTAL COUNTY *	456	$12,792,150	$639,546	.24%
HENRY COUNTY				
MT PLEASANT*	286	$20,334,887	$1,016,757	.38%
NEW LONDON	64	$1,484,085	$74,208	.03%
WAYLAND	42	$893,584	$44,681	.02%
WINFIELD	59	$1,437,099	$71,857	.03%
OLDS	20	$376,580	$18,830	.01%
SALEM	14	$142,310	$7,115	.00%
NON-PERMIT	16	$293,356	$10,438	.00%
OTHER	123	$2,782,799	$139,130	.05%
* TOTAL COUNTY *	624	$27,744,700	$1,383,016	.51%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HOWARD COUNTY				
CRESCO*	172	$9,001,435	$449,968	.17%
ELMA	33	$487,534	$24,375	.01%
LIME SPRINGS	23	$448,765	$22,439	.01%
RICEVILLE	18	$296,047	$14,803	.01%
CHESTER	18	$284,257	$14,214	.01%
PROTIVIN	24	$530,420	$26,520	.01%
NON-PERMIT	8	$38,651	$1,729	.00%
OTHER	91	$729,085	$36,461	.01%
* TOTAL COUNTY *	387	$11,816,194	$590,509	.22%
HUMBOLDT COUNTY				
HUMBOLDT	230	$11,610,977	$580,528	.22%
DAKOTA CITY*	34	$506,828	$25,343	.01%
GILMORE CITY	14	$218,377	$10,920	.00%
LIVERMORE	26	$356,756	$17,826	.01%
BODE	19	$257,404	$12,869	.00%
RENWICK	16	$467,712	$23,385	.01%
NON-PERMIT	2	$71,545	$2,147	.00%
OTHER	71	$790,245	$39,515	.01%
* TOTAL COUNTY *	412	$14,279,844	$712,533	.26%
IDA COUNTY				
HOLSTEIN	87	$2,113,789	$105,685	.04%
IDA GROVE*	146	$6,680,196	$334,015	.12%
BATTLE CREEK	39	$496,897	$24,846	.01%
ARTHUR	12	$121,770	$6,089	.00%
GALVA	24	$229,350	$11,467	.00%
NON-PERMIT	7	$37,391	$1,338	.00%
OTHER	43	$148,514	$7,425	.00%
* TOTAL COUNTY *	358	$9,827,907	$490,865	.18%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
IOWA COUNTY				
MARENGO*	83	$3,887,880	$194,360	.07%
NORTH ENGLISH	39	$649,095	$32,448	.01%
WILLIAMSBURG	165	$25,798,583	$1,289,943	.48%
VICTOR	44	$985,358	$49,272	.02%
LADORA	12	$65,768	$3,290	.00%
MILLERSBURG	13	$155,686	$7,786	.00%
NON-PERMIT	26	$194,525	$6,295	.00%
OTHER	245	$13,244,115	$662,207	.25%
* TOTAL COUNTY *	627	$44,981,010	$2,245,601	.83%
JACKSON COUNTY				
MAQUOKETA*	314	$14,198,690	$709,772	.26%
BELLEVUE	140	$3,126,441	$156,330	.06%
PRESTON	54	$1,899,423	$94,972	.04%
SABULA	26	$352,116	$17,605	.01%
ANDREW	12	$109,401	$5,469	.00%
BALDWIN	13	$95,350	$4,768	.00%
LA MOTTE	30	$350,028	$17,501	.01%
MILES	23	$679,280	$33,965	.01%
SPRINGBROOK	10	$126,343	$6,317	.00%
NON-PERMIT	9	$37,097	$1,325	.00%
OTHER	120	$1,731,851	$86,555	.03%
* TOTAL COUNTY *	751	$22,706,020	$1,134,579	.42%
JASPER COUNTY				
NEWTON*	487	$33,070,860	$1,653,550	.61%
COLFAX	65	$1,554,637	$77,735	.03%
MONROE	71	$2,245,923	$112,297	.04%
BAXTER	46	$626,687	$31,312	.01%
KELLOGG	27	$339,693	$16,978	.01%
PRAIRIE CITY	42	$2,617,711	$130,886	.05%
LYNNVILLE	22	$508,973	$25,448	.01%
MINGO	14	$55,234	$2,760	.00%
SULLY	41	$2,437,091	$121,856	.05%
NON-PERMIT	21	$82,984	$3,985	.00%
OTHER	198	$2,774,163	$138,710	.05%
* TOTAL COUNTY *	1,034	$46,313,956	$2,315,517	.86%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
JEFFERSON COUNTY				
FAIRFIELD*	435	$21,032,198	$1,051,491	.39%
BATAVIA	23	$838,250	$41,911	.02%
LIBERTYVILLE	16	$255,269	$12,764	.00%
LOCKRIDGE	11	$131,386	$6,569	.00%
PACKWOOD	13	$183,719	$9,186	.00%
NON-PERMIT	8	$8,266	$271	.00%
OTHER	104	$937,297	$46,867	.02%
* TOTAL COUNTY *	610	$23,386,385	$1,169,059	.43%
JOHNSON COUNTY				
IOWA CITY*	1,273	$152,936,946	$7,645,042	2.84%
CORALVILLE	338	$35,826,991	$1,791,332	.66%
LONE TREE	47	$580,954	$29,047	.01%
OXFORD	57	$995,337	$49,771	.02%
SOLON	76	$1,894,358	$94,717	.04%
HILLS	13	$545,640	$27,283	.01%
NORTH LIBERTY	61	$2,667,986	$133,404	.05%
SWISHER	43	$728,566	$36,364	.01%
TIFFIN	11	$593,450	$29,673	.01%
NON-PERMIT	18	$796,838	$24,048	.01%
OTHER	154	$4,394,258	$219,715	.08%
* TOTAL COUNTY *	2,091	$201,961,324	$10,080,396	3.74%
JONES COUNTY				
ANAMOSA*	144	$11,441,490	$572,069	.21%
MONTICELLO	213	$10,426,939	$521,357	.19%
OLIN	38	$612,463	$30,582	.01%
OXFORD JCT	29	$267,143	$13,311	.00%
WYOMING	38	$777,667	$38,765	.01%
CENTER JCT	10	$80,553	$4,028	.00%
MARTELLE	15	$129,542	$6,479	.00%
ONSLOW	17	$137,740	$6,888	.00%
NON-PERMIT	22	$467,552	$15,310	.01%
OTHER	178	$3,048,784	$152,438	.06%
* TOTAL COUNTY *	704	$27,389,873	$1,361,227	.51%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
KEOKUK COUNTY				
KEOTA	62	$1,087,359	$54,357	.02%
SIGOURNEY*	107	$4,314,479	$215,731	.08%
HEDRICK	37	$425,676	$21,286	.01%
RICHLAND	22	$401,005	$20,050	.01%
WHAT CHEER	32	$410,202	$20,511	.01%
KESWICK	15	$458,045	$22,902	.01%
SOUTH ENGLISH	13	$282,408	$14,121	.01%
NON-PERMIT	30	$136,050	$5,646	.00%
OTHER	139	$1,210,680	$60,538	.02%
* TOTAL COUNTY *	457	$8,725,904	$435,142	.16%
KOSSUTH COUNTY				
ALGONA*	309	$20,206,134	$1,010,318	.37%
BANCROFT	60	$1,476,239	$73,771	.03%
BURT	24	$552,417	$27,620	.01%
LU VERNE	11	$128,243	$6,412	.00%
SWEA CITY	37	$536,611	$26,832	.01%
TITONKA	36	$786,082	$39,304	.01%
WESLEY	25	$888,642	$44,431	.02%
WHITTEMORE	33	$566,918	$28,347	.01%
FENTON	20	$339,916	$16,976	.01%
LAKOTA	23	$250,803	$12,542	.00%
LEDYARD	13	$104,125	$5,206	.00%
LONE ROCK	10	$147,833	$7,390	.00%
NON-PERMIT	3	$3,497	$129	.00%
OTHER	82	$1,313,965	$65,702	.02%
* TOTAL COUNTY *	686	$27,301,425	$1,364,980	.51%
LEE COUNTY				
FT MADISON*	383	$23,743,543	$1,186,957	.44%
KEOKUK	443	$34,605,441	$1,730,269	.64%
DONNELLSON	80	$1,532,478	$76,620	.03%
MONTROSE	30	$329,474	$16,472	.01%
WEST POINT	65	$1,243,901	$62,201	.02%
ST PAUL	13	$709,226	$35,463	.01%
HOUGHTON	16	$731,050	$36,553	.01%
NON-PERMIT	21	$166,085	$7,752	.00%
OTHER	179	$2,893,760	$144,695	.05%
* TOTAL COUNTY *	1,230	$65,954,958	$3,296,982	1.22%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
LINN COUNTY				
CEDAR RAPIDS*	3,310	$403,020,527	$20,150,324	7.48%
MARION	648	$46,482,609	$2,324,039	.86%
CENTER POINT	69	$2,070,133	$103,509	.04%
CENTRAL CITY	72	$863,650	$43,184	.02%
HIAWATHA	122	$6,161,456	$308,080	.11%
LISBON	61	$898,045	$44,865	.02%
MT VERNON	139	$6,333,631	$316,668	.12%
COGGON	39	$564,206	$28,209	.01%
FAIRFAX	40	$1,155,159	$57,761	.02%
SPRINGVILLE	56	$959,704	$47,987	.02%
WALKER	39	$1,654,835	$82,745	.03%
ALBURNETTE	24	$326,635	$16,332	.01%
ELY	34	$673,312	$33,667	.01%
PALO	27	$2,574,162	$128,709	.05%
PRAIRIEBURG	10	$84,653	$4,232	.00%
ROBINS	15	$142,104	$7,105	.00%
NON-PERMIT	61	$577,106	$17,414	.01%
OTHER	143	$3,460,915	$172,923	.06%
* TOTAL COUNTY *	4,909	$478,002,842	$23,887,753	8.86%
LOUISA COUNTY				
COLUMBUS JCT	86	$1,801,866	$90,038	.03%
WAPELLO*	83	$2,041,575	$102,080	.04%
MORNING SUN	40	$599,164	$29,961	.01%
GRANDVIEW	13	$255,662	$12,785	.00%
OAKVILLE	18	$254,299	$12,715	.00%
NON-PERMIT	21	$56,900	$2,588	.00%
OTHER	68	$1,736,354	$86,818	.03%
* TOTAL COUNTY *	329	$6,745,820	$336,985	.13%
LUCAS COUNTY				
CHARITON*	183	$7,115,663	$355,748	.13%
RUSSELL	24	$538,588	$26,905	.01%
LUCAS	11	$51,053	$2,554	.00%
NON-PERMIT	1	$778	$23	.00%
OTHER	68	$711,611	$35,580	.01%
* TOTAL COUNTY *	287	$8,417,693	$420,810	.16%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
LYON COUNTY				
ROCK RAPIDS*	110	$4,919,687	$245,982	.09%
GEORGE	56	$1,572,984	$78,654	.03%
DOON	30	$771,954	$38,599	.01%
INWOOD	45	$1,083,605	$54,182	.02%
LARCHWOOD	40	$986,353	$49,318	.02%
LITTLE ROCK	15	$441,723	$22,081	.01%
LESTER	19	$321,335	$16,069	.01%
NON-PERMIT	5	$16,210	$741	.00%
OTHER	88	$956,114	$47,806	.02%
* TOTAL COUNTY *	408	$11,069,965	$553,432	.21%
MADISON COUNTY				
WINTERSET*	183	$9,175,036	$458,747	.17%
EARLHAM	47	$1,622,631	$81,134	.03%
ST CHARLES	20	$507,571	$25,382	.01%
TRURO	14	$285,200	$14,259	.01%
NON-PERMIT	9	$228,178	$11,410	.00%
OTHER	110	$1,155,566	$57,404	.02%
* TOTAL COUNTY *	383	$12,974,182	$648,336	.24%
MAHASKA COUNTY				
OSKALOOSA*	477	$30,807,103	$1,540,341	.57%
NEW SHARON	62	$871,885	$43,563	.02%
BARNES CITY	12	$52,884	$2,641	.00%
FREMONT	33	$253,299	$12,666	.00%
LEIGHTON	13	$381,687	$19,085	.01%
NON-PERMIT	8	$51,242	$1,594	.00%
OTHER	106	$2,815,689	$140,783	.05%
* TOTAL COUNTY *	711	$35,233,789	$1,760,673	.65%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MARION COUNTY				
KNOXVILLE*	264	$17,544,258	$877,149	.33%
PELLA	320	$20,138,912	$1,006,922	.37%
PLEASANTVILLE	57	$1,165,961	$58,300	.02%
BUSSEY	14	$148,056	$7,402	.00%
MELCHER	23	$298,464	$14,924	.01%
NON-PERMIT	19	$171,622	$7,021	.00%
OTHER	184	$1,778,629	$88,938	.03%
* TOTAL COUNTY *	881	$41,245,902	$2,060,656	.76%
MARSHALL COUNTY				
MARSHALLTOWN*	840	$70,843,967	$3,542,214	1.31%
STATE CENTER	60	$916,313	$45,815	.02%
ALBION	18	$177,125	$8,858	.00%
GILMAN	30	$396,302	$19,814	.01%
MELBOURNE	19	$148,396	$7,421	.00%
CLEMONS	12	$101,802	$5,090	.00%
LAUREL	13	$211,617	$10,581	.00%
LE GRAND	25	$520,893	$26,045	.01%
RHODES	15	$51,638	$2,582	.00%
NON-PERMIT	3	$1,893	$56	.00%
OTHER	76	$1,553,856	$77,672	.03%
* TOTAL COUNTY *	1,111	$74,923,802	$3,746,148	1.39%
MILLS COUNTY				
GLENWOOD*	140	$6,240,115	$311,981	.12%
MALVERN	38	$877,300	$43,865	.02%
EMERSON	24	$247,366	$12,371	.00%
NON-PERMIT	14	$31,071	$1,518	.00%
OTHER	112	$1,313,227	$65,666	.02%
* TOTAL COUNTY *	328	$8,709,079	$435,401	.16%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MITCHELL COUNTY				
OSAGE*	163	$5,873,265	$293,568	.11%
ST ANSGAR	61	$3,482,099	$174,111	.06%
RICEVILLE	39	$627,857	$31,394	.01%
STACYVILLE	38	$783,491	$39,161	.01%
MCINTIRE	12	$104,948	$5,247	.00%
NON-PERMIT	3	$1,439	$56	.00%
OTHER	116	$1,149,583	$57,478	.02%
* TOTAL COUNTY *	432	$12,022,682	$601,015	.22%
MONONA COUNTY				
ONAWA*	149	$5,768,900	$288,443	.11%
MAPLETON	73	$2,755,007	$137,752	.05%
UTE	32	$468,048	$23,405	.01%
WHITING	21	$158,651	$7,933	.00%
BLENCOE	10	$169,673	$8,484	.00%
MOORHEAD	17	$164,988	$8,250	.00%
SOLDIER	15	$198,035	$9,902	.00%
NON-PERMIT	11	$25,298	$1,072	.00%
OTHER	69	$813,437	$40,673	.02%
* TOTAL COUNTY *	397	$10,522,037	$525,914	.20%
MONROE COUNTY				
ALBIA*	153	$7,799,307	$389,939	.14%
LOVILIA	25	$710,749	$35,535	.01%
NON-PERMIT	5	$22,485	$1,077	.00%
OTHER	63	$761,868	$38,095	.01%
* TOTAL COUNTY *	246	$9,294,409	$464,646	.17%
MONTGOMERY COUNTY				
RED OAK*	256	$17,913,686	$895,580	.33%
VILLISCA	56	$1,016,602	$50,829	.02%
STANTON	41	$1,113,393	$55,650	.02%
ELLIOTT	21	$134,031	$6,703	.00%
NON-PERMIT	6	$19,106	$957	.00%
OTHER	60	$465,388	$23,269	.01%
* TOTAL COUNTY *	440	$20,662,206	$1,032,988	.38%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MUSCATINE COUNTY				
MUSCATINE*	706	$52,670,998	$2,633,546	.98%
WEST LIBERTY	99	$4,000,754	$200,020	.07%
WILTON	115	$8,457,814	$422,889	.16%
ATALISSA	16	$141,160	$7,059	.00%
NICHOLS	17	$558,361	$27,919	.01%
NON-PERMIT	3	$14,939	$692	.00%
OTHER	114	$3,356,891	$167,848	.06%
* TOTAL COUNTY *	1,070	$69,200,917	$3,459,973	1.28%
OBRIEN COUNTY				
SHELDON	238	$12,162,387	$608,020	.23%
HARTLEY	85	$2,205,052	$110,256	.04%
PAULLINA	63	$1,622,939	$81,121	.03%
PRIMGHAR*	49	$1,173,923	$58,596	.02%
SANBORN	63	$1,582,437	$79,115	.03%
SUTHERLAND	41	$682,456	$34,123	.01%
ARCHER	13	$252,842	$12,643	.00%
NON-PERMIT	1	$215	$11	.00%
OTHER	71	$851,195	$42,561	.02%
* TOTAL COUNTY *	624	$20,533,446	$1,026,446	.38%
OSCEOLA COUNTY				
SIBLEY*	130	$5,351,988	$267,605	.10%
ASHTON	22	$443,571	$22,179	.01%
OCHEYEDAN	33	$842,290	$42,117	.02%
MELVIN	22	$403,274	$20,151	.01%
NON-PERMIT	4	$7,014	$351	.00%
OTHER	48	$476,152	$23,808	.01%
* TOTAL COUNTY *	259	$7,524,289	$376,211	.14%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
PAGE COUNTY				
CLARINDA*	203	$9,269,670	$463,488	.17%
SHENANDOAH	255	$11,719,469	$585,929	.22%
ESSEX	32	$406,151	$20,297	.01%
BRADDYVILLE	13	$95,098	$4,756	.00%
COIN	12	$124,241	$6,212	.00%
NON-PERMIT	7	$114,992	$5,747	.00%
OTHER	94	$746,380	$37,316	.01%
* TOTAL COUNTY *	616	$22,476,001	$1,123,745	.42%
PALO ALTO COUNTY				
EMMETSBURG*	168	$6,519,365	$325,939	.12%
GRAETTINGER	43	$1,250,129	$62,506	.02%
RUTHVEN	33	$826,289	$41,313	.02%
WEST BEND	53	$1,829,175	$91,462	.03%
CYLINDER	11	$107,409	$5,343	.00%
MALLARD	17	$213,332	$10,666	.00%
NON-PERMIT	11	$14,773	$595	.00%
OTHER	51	$491,922	$24,551	.01%
* TOTAL COUNTY *	387	$11,252,394	$562,375	.21%
PLYMOUTH COUNTY				
LE MARS*	368	$20,912,927	$1,045,633	.39%
AKRON	71	$1,997,898	$99,823	.04%
KINGSLEY	72	$1,884,839	$94,243	.03%
REMSEN	87	$2,788,154	$139,396	.05%
MERRILL	33	$622,502	$31,126	.01%
BRUNSVILLE	10	$49,387	$2,469	.00%
HINTON	22	$664,560	$33,228	.01%
WESTFIELD	10	$92,722	$4,636	.00%
NON-PERMIT	9	$86,695	$3,896	.00%
OTHER	105	$1,290,556	$64,523	.02%
* TOTAL COUNTY *	787	$30,390,240	$1,518,973	.56%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
POCAHONTAS COUNTY				
FONDA	35	$521,152	$26,059	.01%
LAURENS	88	$1,980,934	$99,047	.04%
POCAHONTAS*	118	$3,153,796	$157,687	.06%
GILMORE CITY	13	$726,960	$36,348	.01%
ROLFE	36	$886,294	$44,320	.02%
PALMER	16	$319,084	$15,954	.01%
NON-PERMIT	7	$24,879	$1,162	.00%
OTHER	98	$617,520	$30,875	.01%
* TOTAL COUNTY *	411	$8,230,619	$411,452	.15%
POLK COUNTY				
DES MOINES*	6,235	$888,512,715	$44,423,883	16.48%
WEST DES MOINES	1,140	$122,113,738	$6,105,573	2.27%
URBANDALE	337	$39,916,881	$1,995,844	.74%
ALTOONA	193	$26,901,483	$1,345,050	.50%
ANKENY	515	$39,128,933	$1,956,250	.73%
WINDSOR HTS	21	$1,178,341	$58,910	.02%
CLIVE	153	$25,374,838	$1,268,738	.47%
GRIMES	106	$5,046,292	$252,308	.09%
MITCHELLVILLE	33	$504,656	$25,216	.01%
POLK CITY	50	$1,229,072	$61,457	.02%
BONDURANT	49	$806,348	$40,319	.01%
ELKHART	18	$428,953	$21,447	.01%
PLEASANT HILL	29	$1,805,950	$90,300	.03%
RUNNELLS	44	$711,571	$35,576	.01%
JOHNSTON	169	$11,598,830	$579,736	.22%
ALLEMAN	14	$374,785	$18,740	.01%
NON-PERMIT	79	$6,972,417	$209,700	.08%
OTHER	58	$3,005,842	$150,289	.06%
* TOTAL COUNTY *	9,243	$1,175,611,645	$58,639,336	21.76%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
POTTAWATTAMIE COUNTY				
COUNCIL BLUFFS*	1,223	$110,748,659	$5,537,466	2.05%
AVOCA	79	$4,783,286	$239,166	.09%
CARTER LAKE	51	$1,717,564	$85,884	.03%
OAKLAND	57	$1,659,048	$82,953	.03%
CARSON	25	$299,552	$14,895	.01%
NEOLA	29	$809,834	$40,489	.02%
WALNUT	60	$1,037,425	$51,833	.02%
CRESCENT	28	$1,530,586	$76,528	.03%
HANCOCK	14	$213,827	$10,693	.00%
MACEDONIA	14	$650,316	$32,516	.01%
MINDEN	23	$613,595	$30,679	.01%
TREYNOR	28	$605,589	$30,280	.01%
UNDERWOOD	24	$544,662	$27,235	.01%
NON-PERMIT	46	$382,458	$16,759	.01%
OTHER	181	$2,966,672	$148,333	.06%
* TOTAL COUNTY *	1,882	$128,563,073	$6,425,709	2.38%
POWESHIEK COUNTY				
GRINNELL	274	$16,647,164	$832,319	.31%
BROOKLYN	85	$7,740,767	$387,031	.14%
MONTEZUMA*	106	$3,136,787	$156,842	.06%
DEEP RIVER	11	$177,424	$8,872	.00%
MALCOM	18	$520,373	$26,018	.01%
NON-PERMIT	16	$92,275	$4,584	.00%
OTHER	130	$1,824,023	$91,203	.03%
* TOTAL COUNTY *	640	$30,138,813	$1,506,869	.56%
RINGGOLD COUNTY				
MOUNT AYR*	93	$3,889,683	$194,490	.07%
DIAGONAL	15	$202,048	$10,102	.00%
ELLSTON	10	$48,500	$2,425	.00%
KELLERTON	14	$78,215	$3,905	.00%
NON-PERMIT	3	$16,477	$824	.00%
OTHER	51	$544,199	$27,203	.01%
* TOTAL COUNTY *	186	$4,779,122	$238,949	.09%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SAC COUNTY				
SAC CITY*	131	$5,291,055	$264,552	.10%
LAKE VIEW	70	$2,386,880	$119,345	.04%
ODEBOLT	57	$1,234,816	$61,746	.02%
EARLY	23	$422,998	$21,151	.01%
SCHALLER	51	$841,000	$42,054	.02%
WALL LAKE	41	$1,634,564	$81,729	.03%
AUBURN	15	$263,024	$13,152	.00%
LYTTON	21	$193,390	$9,668	.00%
NEMAHA	11	$146,775	$7,339	.00%
NON-PERMIT	10	$125,461	$4,652	.00%
OTHER	61	$831,389	$41,569	.02%
* TOTAL COUNTY *	491	$13,371,352	$666,957	.25%
SCOTT COUNTY				
DAVENPORT*	2,528	$288,855,687	$14,443,008	5.36%
BETTENDORF	707	$58,692,326	$2,934,630	1.09%
BUFFALO	30	$3,808,089	$190,404	.07%
LE CLAIRE	92	$1,616,693	$80,840	.03%
BLUE GRASS	74	$1,261,727	$63,091	.02%
ELDRIDGE	143	$7,749,249	$387,467	.14%
PRINCETON	40	$682,226	$34,113	.01%
WALCOTT	78	$5,642,450	$282,122	.10%
DIXON	18	$250,317	$12,517	.00%
DONAHUE	21	$152,182	$7,611	.00%
LONG GROVE	33	$474,662	$23,735	.01%
MCCAUSLAND	19	$219,184	$10,960	.00%
NEW LIBERTY	13	$31,682	$1,584	.00%
RIVERDALE	13	$457,629	$22,882	.01%
NON-PERMIT	25	$1,370,605	$41,208	.02%
OTHER	103	$4,731,358	$236,574	.09%
* TOTAL COUNTY *	3,937	$375,996,066	$18,772,746	6.97%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SHELBY COUNTY				
HARLAN*	269	$12,735,396	$636,783	.24%
ELK HORN	38	$684,874	$34,245	.01%
SHELBY	30	$253,791	$12,692	.00%
DEFIANCE	26	$320,484	$16,026	.01%
EARLING	34	$215,649	$10,782	.00%
IRWIN	28	$414,040	$20,702	.01%
PANAMA	18	$291,492	$14,574	.01%
PORTSMOUTH	17	$366,465	$18,324	.01%
WESTPHALIA	10	$152,549	$7,603	.00%
NON-PERMIT	4	$116,226	$4,972	.00%
OTHER	46	$508,830	$25,440	.01%
* TOTAL COUNTY *	520	$16,059,796	$802,143	.30%
SIOUX COUNTY				
HAWARDEN	136	$4,346,351	$217,137	.08%
ALTON	43	$1,601,417	$80,071	.03%
HULL	71	$1,631,657	$81,585	.03%
ORANGE CITY*	176	$10,327,979	$516,408	.19%
ROCK VALLEY	144	$5,604,895	$280,239	.10%
SIOUX CENTER	254	$14,116,805	$705,774	.26%
BOYDEN	34	$706,911	$35,311	.01%
HOSPERS	41	$875,836	$43,792	.02%
IRETON	39	$1,286,039	$64,300	.02%
GRANVILLE	18	$292,306	$14,615	.01%
MAURICE	11	$76,450	$3,824	.00%
NON-PERMIT	9	$51,719	$2,463	.00%
OTHER	132	$1,701,257	$85,066	.03%
* TOTAL COUNTY *	1,108	$42,619,622	$2,130,585	.79%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
STORY COUNTY				
AMES	1,014	$99,727,879	$4,986,429	1.85%
NEVADA*	199	$8,885,612	$444,281	.16%
STORY CITY	137	$10,203,631	$510,184	.19%
CAMBRIDGE	13	$176,095	$8,804	.00%
COLO	27	$562,187	$28,108	.01%
MAXWELL	29	$337,012	$16,853	.01%
ROLAND	38	$476,278	$23,817	.01%
SLATER	45	$1,605,552	$80,276	.03%
ZEARING	31	$482,601	$24,130	.01%
COLLINS	11	$215,737	$10,788	.00%
GILBERT	26	$253,982	$12,700	.00%
HUXLEY	65	$1,414,184	$70,708	.03%
MCCALLSBURG	14	$278,988	$13,950	.01%
NON-PERMIT	20	$167,522	$7,333	.00%
OTHER	170	$3,048,438	$152,440	.06%
* TOTAL COUNTY *	1,839	$127,835,698	$6,390,801	2.37%
TAMA COUNTY				
TAMA	116	$2,868,513	$143,421	.05%
DYSART	62	$1,651,940	$82,570	.03%
TOLEDO*	103	$6,935,249	$346,658	.13%
TRAER	77	$1,980,758	$99,037	.04%
GARWIN	24	$179,111	$8,955	.00%
GLADBROOK	61	$1,620,202	$81,011	.03%
CHELSEA	30	$304,749	$15,239	.01%
CLUTIER	20	$187,740	$9,388	.00%
ELBERON	11	$140,815	$7,041	.00%
MONTOUR	10	$651,467	$32,573	.01%
NON-PERMIT	9	$17,754	$605	.00%
OTHER	87	$774,065	$38,702	.01%
* TOTAL COUNTY *	610	$17,312,363	$865,200	.32%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
TAYLOR COUNTY				
BEDFORD*	93	$2,129,440	$106,473	.04%
LENOX	68	$1,754,679	$87,391	.03%
CLEARFIELD	25	$195,595	$9,782	.00%
NEW MARKET	12	$39,631	$1,982	.00%
BLOCKTON	11	$81,313	$4,065	.00%
NON-PERMIT	4	$8,948	$404	.00%
OTHER	46	$185,211	$9,259	.00%
* TOTAL COUNTY *	259	$4,394,817	$219,356	.08%
UNION COUNTY				
CRESTON*	291	$18,477,668	$923,873	.34%
AFTON	34	$1,155,245	$57,763	.02%
LORIMOR	13	$105,606	$5,283	.00%
NON-PERMIT	7	$25,522	$1,175	.00%
OTHER	60	$793,515	$39,678	.01%
* TOTAL COUNTY *	405	$20,557,556	$1,027,772	.38%
VAN BUREN COUNTY				
KEOSAUQUA*	62	$1,427,237	$71,364	.03%
BONAPARTE	23	$300,445	$15,022	.01%
FARMINGTON	43	$581,694	$29,084	.01%
MILTON	14	$259,515	$12,976	.00%
BIRMINGHAM	15	$182,803	$9,142	.00%
CANTRIL	23	$261,479	$13,075	.00%
STOCKPORT	17	$523,638	$26,182	.01%
NON-PERMIT	14	$38,105	$1,272	.00%
OTHER	98	$2,010,474	$100,511	.04%
* TOTAL COUNTY *	309	$5,585,390	$278,628	.10%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WAPELLO COUNTY				
OTTUMWA*	838	$60,720,623	$3,034,291	1.13%
ELDON	47	$745,072	$37,253	.01%
EDDYVILLE	31	$400,538	$20,026	.01%
AGENCY	32	$396,306	$19,817	.01%
BLAKESBURG	14	$184,520	$9,226	.00%
NON-PERMIT	27	$568,581	$27,150	.01%
OTHER	133	$1,678,935	$83,865	.03%
* TOTAL COUNTY *	1,122	$64,694,575	$3,231,628	1.20%
WARREN COUNTY				
INDIANOLA*	408	$21,428,786	$1,071,392	.40%
CARLISLE	105	$2,759,441	$137,961	.05%
NORWALK	122	$3,204,785	$160,232	.06%
MILO	35	$365,844	$18,296	.01%
CUMMING	19	$256,981	$12,851	.00%
HARTFORD	16	$119,876	$5,994	.00%
LACONA	22	$370,413	$18,521	.01%
MARTENSDALE	18	$250,340	$12,517	.00%
NEW VIRGINIA	27	$151,967	$7,600	.00%
ST MARYS	10	$138,635	$6,932	.00%
NON-PERMIT	4	$47,396	$1,422	.00%
OTHER	62	$1,352,166	$67,607	.03%
* TOTAL COUNTY *	848	$30,446,630	$1,521,325	.56%
WASHINGTON COUNTY				
WASHINGTON*	326	$17,111,228	$855,369	.32%
KALONA	143	$4,477,258	$223,826	.08%
BRIGHTON	33	$409,918	$20,495	.01%
RIVERSIDE	49	$559,873	$27,998	.01%
WELLMAN	60	$2,216,839	$110,838	.04%
AINSWORTH	22	$248,415	$12,421	.00%
CRAWFORDSVILLE	20	$205,910	$10,297	.00%
WEST CHESTER	10	$60,881	$3,045	.00%
NON-PERMIT	5	$13,569	$407	.00%
OTHER	97	$2,045,075	$102,255	.04%
* TOTAL COUNTY *	765	$27,348,966	$1,366,951	.51%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WAYNE COUNTY				
CORYDON*	102	$2,615,679	$130,786	.05%
SEYMOUR	36	$406,741	$20,282	.01%
ALLERTON	30	$288,289	$14,415	.01%
HUMESTON	37	$722,402	$36,123	.01%
LINEVILLE	13	$187,971	$9,400	.00%
NON-PERMIT	5	$19,084	$629	.00%
OTHER	70	$754,418	$37,715	.01%
* TOTAL COUNTY *	293	$4,994,584	$249,350	.09%
WEBSTER COUNTY				
FT DODGE*	899	$79,862,996	$3,992,927	1.48%
GOWRIE	68	$2,089,575	$104,103	.04%
DAYTON	45	$685,702	$34,289	.01%
LEHIGH	23	$404,122	$20,153	.01%
BADGER	15	$320,408	$16,022	.01%
CALLENDER	17	$179,920	$8,996	.00%
CLARE	10	$88,898	$4,445	.00%
DUNCOMBE	15	$173,704	$8,679	.00%
HARCOURT	16	$548,664	$27,434	.01%
MOORLAND	11	$66,462	$3,324	.00%
VINCENT	12	$144,516	$7,226	.00%
NON-PERMIT	23	$128,308	$4,015	.00%
OTHER	171	$3,101,112	$155,062	.06%
* TOTAL COUNTY *	1,325	$87,794,387	$4,386,675	1.63%
WINNEBAGO COUNTY				
FOREST CITY*	142	$5,695,691	$284,695	.11%
BUFFALO CENTER	57	$2,177,896	$108,606	.04%
LAKE MILLS	99	$3,419,502	$170,897	.06%
THOMPSON	27	$1,155,509	$57,764	.02%
LELAND	21	$268,437	$13,422	.00%
RAKE	15	$179,463	$8,973	.00%
NON-PERMIT	22	$32,322	$1,395	.00%
OTHER	68	$1,614,288	$80,713	.03%
* TOTAL COUNTY *	451	$14,543,108	$726,465	.27%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WINNESHIEK COUNTY				
DECORAH*	349	$23,334,498	$1,166,737	.43%
CALMAR	44	$1,937,061	$96,852	.04%
OSSIAN	56	$1,101,570	$55,083	.02%
FT. ATKINSON	28	$371,388	$18,571	.01%
RIDGEWAY	25	$333,098	$16,657	.01%
SPILLVILLE	22	$514,355	$25,719	.01%
NON-PERMIT	11	$215,819	$9,970	.00%
OTHER	128	$2,328,194	$116,413	.04%
* TOTAL COUNTY *	663	$30,135,983	$1,506,002	.56%
WOODBURY COUNTY				
SIOUX CITY*	2,086	$204,214,126	$10,210,759	3.79%
MOVILLE	54	$3,266,725	$163,337	.06%
ANTHON	46	$633,235	$31,662	.01%
CORRECTIONVILLE	54	$1,083,918	$54,201	.02%
DANBURY	30	$709,848	$35,490	.01%
SERGEANT BLUFF	61	$1,647,928	$82,396	.03%
SLOAN	30	$673,367	$33,667	.01%
CUSHING	19	$54,898	$2,745	.00%
HORNICK	19	$463,649	$23,184	.01%
LAWTON	26	$473,682	$23,684	.01%
PIERSON	25	$382,408	$19,119	.01%
SALIX	22	$272,746	$13,638	.01%
SMITHLAND	20	$291,266	$14,564	.01%
NON-PERMIT	48	$707,196	$21,349	.01%
OTHER	93	$1,328,258	$66,416	.02%
* TOTAL COUNTY *	2,633	$216,203,250	$10,796,211	4.01%
WORTH COUNTY				
MANLY	41	$648,963	$32,450	.01%
NORTHWOOD*	104	$3,350,693	$167,531	.06%
FERTILE	15	$246,733	$12,319	.00%
GRAFTON	16	$238,324	$11,917	.00%
HANLONTOWN	11	$141,844	$7,093	.00%
KENSETT	18	$168,356	$8,418	.00%
NON-PERMIT	4	$46,866	$1,559	.00%
OTHER	67	$525,965	$26,300	.01%
* TOTAL COUNTY *	276	$5,367,744	$267,587	.10%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WRIGHT COUNTY				
CLARION*	149	$5,576,167	$278,814	.10%
EAGLE GROVE	130	$5,484,535	$274,221	.10%
BELMOND	143	$5,636,693	$281,832	.10%
DOWS	38	$561,065	$28,056	.01%
GOLDFIELD	35	$741,687	$37,085	.01%
ROWAN	13	$140,631	$7,033	.00%
WOOLSTOCK	13	$224,263	$11,214	.00%
NON-PERMIT	4	$55,241	$2,727	.00%
OTHER	62	$565,037	$28,251	.01%
* TOTAL COUNTY *	587	$18,985,319	$949,233	.35%
* LATE FILERS *	4,547	$49,571,356	$2,469,042	.92%
** GRAND TOTAL **	90,723	$5,397,391,848	$269,520,777	100.00%

* PERCENTAGES MAY NOT EQUAL 100 % DUE TO ROUNDING

* FOR TOWNS THIS INDICATES THE COUNTY SEAT

GLOSSARY

TAXABLE SALES — Gross receipts from the sales of tangible personal property and certain services subject to the retail sales and retail use tax minus permitted deductions which include:

a) Sales in interstate commerce,
b) Sales to government units,
c) Sales for resale or processing,
d) Sales of gasoline or diesel fuel,
e) Sales of vehicles subject to registration, and
f) Sales of food, prescription drugs, medical devices and medically prescribed oxygen

COMPUTED TAX DUE — The amount of tax computed to be due based on taxable sales or taxable purchases.

NON-PERMIT — Vendors not regularly engaged in selling at retail and/or not having a permanent place of business.

OTHERS

a) County and Town Section - Businesses located in rural portion of county and those towns with less than 10 businesses filing a return (40 returns for the annual report).

b) County and Selected Cities Section - All towns which are below the minimum requirement for separate presentation of 2,500 population and 40 or more sales tax returns (160 returns for the annual report).

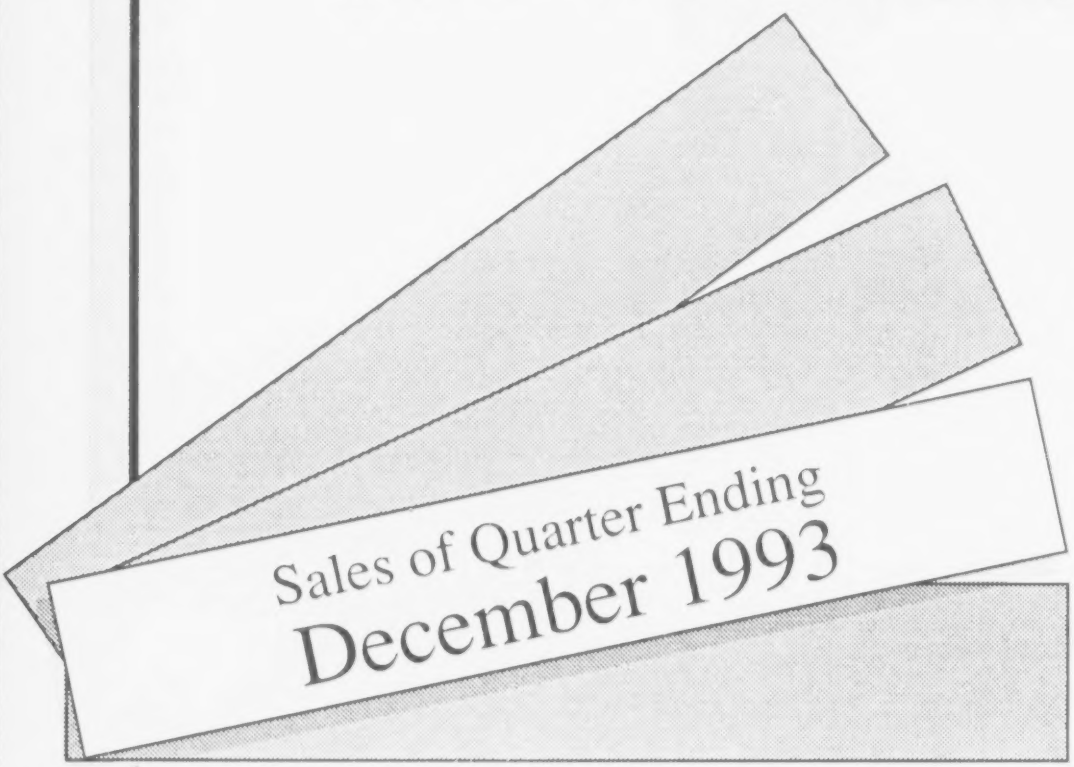
BUSINESS CLASSIFICATION — Retailers classed according to the major type of business activity performed. As a result, classes may include sales other than normally suggested by the class title. Classification is based on 1972 Standard Industrial Classification codes.

BUSINESS GROUP — Consolidation of related business classes into twelve business groups.

NUMBER OF BUSINESSES — The number of businesses filing quarterly sales tax returns during the period. The annual report represents the sum of quarterly returns received and therefore, the approximate number of businesses may be computed by dividing the number of returns received by four.

S276 0-1

IOWA RETAIL SALES & USE TAX REPORT



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RETAIL SALES TAX
THE QUARTER IN REVIEW

COMPUTED TAX BY BUSINESS GROUP
QUARTER ENDING DECEMBER 30, 1993

A tax increase from 4% to 5% was effective July 1, 1992. Computed tax during the fourth quarter of 1993 amounted to $293,019,733, an increase of 5.31 percent from the same quarter in 1992. The number of businesses filing returns increased from 107,967 to 108,243 or +0.26 percent during the same period. This data indicates an increase in the average amount of taxable receipts reported per return.

Computed Tax by Business Group

During the fourth quarter of 1993, the Building Materials and Miscellaneous Groups showed the largest increase in computed tax with an 18.74 and 14.13 percent, respectively. The Home Furnishings followed with a 13.53 percent increase. Eight business groups reported a decrease in the number of filers. The Utilities Group increased 3.29 percent while the Motor Vehicle (4.20 percent) and Apparel (2.74 percent) Groups showed the largest decrease.

Business Group	# Bus. Dec 92	# Bus. Dec 93	% Change # Bus.	Computed Tax Dec 92	Computed Tax Dec 93	% Change Tax
Nonresidents	17	19	11.76%	3,175	2,510	-20.94%
Utilities	2,889	2,984	3.29%	38,292,017	36,752,180	- 4.02%
Building Materials	2,245	2,196	- 2.18%	14,840,558	17,621,311	18.74%
General Merchandise	1,741	1,717	- 1.38%	45,399,253	48,331,943	6.46%
Food Dealers	1,743	1,716	- 1.57%	14,876,717	14,435,220	- 2.97%
Motor Vehicle	4,638	4,443	- 4.20%	13,541,081	13,939,611	2.94%
Apparel	2,186	2,126	- 2.74%	10,014,280	10,056,474	0.42%
Home Furnishings	2,926	2,966	1.37%	11,132,021	12,637,878	13.53%
Eating and Drinking	7,057	6,996	- 0.86%	22,716,259	24,200,957	6.54%
Specialty Retail	24,184	24,593	1.69%	25,586,233	25,824,482	0.93%
Services	31,992	31,703	- 0.90%	34,570,929	36,341,496	5.12%
Wholesale Goods	8,535	8,354	- 2.12%	26,142,125	28,752,469	9.99%
Miscellaneous	13,809	13,584	- 1.62%	18,837,989	21,499,150	14.13%
Late Filers	4,005	4,846	21.00%	2,284,603	2,624,052	14.86%
TOTALS	107,967	108,243	0.26%	$278,237,240	$293,019,733	5.31%

USE TAX
THE QUARTER IN REVIEW

RETAILERS USE TAX BY BUSINESS GROUP
Number of Returns and Computed Tax
Quarter Ending December, 1993

Business Group	No. of Returns	% of Returns	Computed Tax	% of Tax
Utilities	284	2.34%	$ 3,964,078	11.73%
Building Materials	233	1.92	469,684	1.39
General Merchandise	26	.21	864,475	2.56
Food Dealers	34	.28	120,617	0.36
Motor Vehicle	174	1.44	462,940	1.37
Apparel	89	.73	234,636	0.69
Home Furnishings	384	3.17	966,351	2.86
Eating and Drinking	60	.49	53,424	0.16
Specialty Retail	1,765	14.56	3,250,743	9.61
Services	1,962	16.18	4,573,368	13.52
Wholesale Goods	3,436	28.34	8,643,385	25.57
Miscellaneous	3,212	26.49	9,861,329	29.17
Late Filers	467	3.85	342,051	1.01
TOTAL	12,126	100.00%	$33,807,081	100.00%

COMPARISON OF USE TAXES FOR THE QUARTER ENDING
December 31, 1992 and 1993

Use Tax	December 1992	December 1993	% Change
Retailers			
Number of Returns	11,632	12,126	4.25%
Computed Tax	$28,648,973	$33,807,081	18.00%
Motor Vehicle			
Number of Units	165,662	177,287	7.02%
Computed Tax	$37,496,300	$43,276,575	15.42%
Consumers			
Number of Returns	5,917	6,260	5.80%
Computed Tax	$ 8,990,923	$ 9,237,172	2.74%

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
NON-RESIDENT	19	$83,597	$2,510	.00%
ADAIR COUNTY				
GREENFIELD*	123	$5,749,760	$287,494	.10%
ADAIR	61	$1,948,862	$97,444	.03%
STUART	39	$1,384,386	$69,221	.02%
BRIDGEWATER	17	$234,456	$11,723	.00%
FONTANELLE	38	$458,165	$22,910	.01%
ORIENT	21	$334,200	$16,711	.01%
NON-PERMIT	9	$56,367	$2,767	.00%
OTHER	83	$1,006,976	$50,352	.02%
* TOTAL COUNTY *	391	$11,173,172	$558,622	.19%
ADAMS COUNTY				
CORNING*	124	$4,513,348	$225,553	.08%
PRESCOTT	17	$111,057	$5,552	.00%
NON-PERMIT	5	$42,167	$2,059	.00%
OTHER	72	$529,652	$26,473	.01%
* TOTAL COUNTY *	218	$5,196,224	$259,637	.09%
ALLAMAKEE COUNTY				
WAUKON*	232	$10,166,134	$508,306	.17%
LANSING	82	$1,774,920	$88,748	.03%
POSTVILLE	104	$5,702,026	$285,031	.10%
NEW ALBIN	33	$428,196	$21,409	.01%
HARPERS FERRY	31	$211,856	$10,595	.00%
WATERVILLE	10	$75,665	$3,782	.00%
NON-PERMIT	11	$106,119	$3,961	.00%
OTHER	94	$726,587	$36,337	.01%
* TOTAL COUNTY *	597	$19,191,503	$958,169	.33%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
APPANOOSE COUNTY				
CENTERVILLE*	315	$17,628,235	$881,112	.30%
CINCINNATI	11	$82,128	$4,096	.00%
MORAVIA	37	$273,161	$13,661	.00%
MOULTON	31	$309,047	$15,452	.01%
MYSTIC	22	$113,009	$5,651	.00%
NON-PERMIT	11	$24,935	$1,191	.00%
OTHER	138	$1,949,818	$97,466	.03%
* TOTAL COUNTY *	565	$20,380,333	$1,018,629	.35%
AUDUBON COUNTY				
AUDUBON*	188	$6,296,966	$314,821	.11%
EXIRA	57	$757,817	$37,876	.01%
BRAYTON	14	$86,249	$4,292	.00%
KIMBALLTON	23	$139,981	$6,999	.00%
NON-PERMIT	1	$12,604	$630	.00%
OTHER	54	$288,737	$14,398	.00%
* TOTAL COUNTY *	337	$7,582,354	$379,016	.13%
BENTON COUNTY				
BELLE PLAINE	132	$4,449,308	$222,442	.08%
VINTON*	256	$11,201,485	$560,079	.19%
BLAIRSTOWN	50	$1,030,296	$51,517	.02%
SHELLSBURG	44	$744,482	$37,229	.01%
VAN HORNE	44	$621,649	$31,070	.01%
ATKINS	29	$587,242	$29,361	.01%
GARRISON	27	$161,472	$8,073	.00%
KEYSTONE	37	$821,540	$41,077	.01%
MT AUBURN	11	$58,305	$2,916	.00%
NEWHALL	41	$770,302	$38,517	.01%
NORWAY	36	$725,228	$36,262	.01%
URBANA	19	$418,075	$20,903	.01%
WALFORD	17	$270,276	$13,515	.00%
NON-PERMIT	13	$47,477	$2,094	.00%
OTHER	176	$1,511,022	$75,551	.03%
* TOTAL COUNTY *	932	$23,418,159	$1,170,606	.40%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BLACK HAWK COUNTY				
WATERLOO*	2,273	$204,908,643	$10,245,475	3.50%
CEDAR FALLS	1,179	$76,524,200	$3,826,228	1.31%
EVANSDALE	137	$2,333,319	$116,673	.04%
ELK RUN HTS	14	$854,035	$42,703	.01%
HUDSON	92	$2,260,542	$113,029	.04%
LA PORTE CITY	127	$2,369,449	$118,472	.04%
DUNKERTON	46	$1,227,674	$61,385	.02%
JANESVILLE	28	$205,097	$10,255	.00%
GILBERTVILLE	37	$581,387	$29,069	.01%
RAYMOND	23	$477,933	$23,896	.01%
NON-PERMIT	29	$552,470	$16,618	.01%
OTHER	94	$1,067,211	$53,364	.02%
* TOTAL COUNTY *	4,079	$293,361,960	$14,657,167	5.00%
BOONE COUNTY				
BOONE*	506	$27,410,005	$1,370,519	.47%
MADRID	99	$2,492,608	$124,634	.04%
OGDEN	108	$2,236,860	$111,844	.04%
BOXHOLM	16	$201,474	$10,073	.00%
PILOT MOUND	11	$27,861	$1,394	.00%
NON-PERMIT	5	$25,572	$936	.00%
OTHER	124	$915,217	$45,764	.02%
* TOTAL COUNTY *	869	$33,309,597	$1,665,164	.57%
BREMER COUNTY				
WAVERLY*	372	$20,311,317	$1,015,572	.35%
SUMNER	119	$3,191,187	$159,560	.05%
TRIPOLI	79	$2,176,123	$108,808	.04%
DENVER	100	$2,696,253	$134,817	.05%
JANESVILLE	27	$547,221	$27,363	.01%
READLYN	43	$1,027,809	$51,394	.02%
FREDERIKA	13	$120,296	$6,011	.00%
PLAINFIELD	32	$503,725	$25,186	.01%
NON-PERMIT	13	$155,981	$7,732	.00%
OTHER	107	$951,738	$47,592	.02%
* TOTAL COUNTY *	905	$31,681,650	$1,584,035	.54%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BUCHANAN COUNTY				
INDEPENDENCE*	329	$15,372,524	$768,627	.26%
JESUP	103	$3,695,150	$184,730	.06%
FAIRBANK	54	$1,506,554	$75,275	.03%
HAZLETON	54	$878,339	$43,913	.01%
LAMONT	33	$325,333	$16,268	.01%
WINTHROP	63	$1,282,576	$64,132	.02%
AURORA	25	$298,465	$14,924	.01%
BRANDON	26	$153,466	$7,675	.00%
QUASQUETON	21	$220,152	$11,010	.00%
ROWLEY	21	$84,375	$4,219	.00%
STANLEY	12	$254,277	$12,713	.00%
NON-PERMIT	5	$4,356	$181	.00%
OTHER	110	$1,881,678	$94,075	.03%
* TOTAL COUNTY *	856	$25,957,245	$1,297,742	.44%
BUENA VISTA COUNTY				
STORM LAKE*	432	$28,858,041	$1,442,915	.49%
ALTA	91	$2,137,128	$106,854	.04%
ALBERT CITY	50	$641,056	$32,056	.01%
MARATHON	23	$280,298	$14,016	.00%
NEWELL	42	$740,450	$37,024	.01%
SIOUX RAPIDS	51	$1,925,924	$96,301	.03%
LAKESIDE	11	$70,474	$3,524	.00%
REMBRANDT	20	$181,780	$9,091	.00%
LINN GROVE	22	$89,466	$4,473	.00%
NON-PERMIT	9	$42,558	$1,963	.00%
OTHER	81	$485,743	$24,220	.01%
* TOTAL COUNTY *	832	$35,452,918	$1,772,437	.60%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BUTLER COUNTY				
CLARKSVILLE	73	$1,254,466	$62,723	.02%
GREENE	86	$1,697,964	$84,899	.03%
PARKERSBURG	97	$2,090,952	$104,549	.04%
SHELL ROCK	82	$1,046,538	$52,328	.02%
ALLISON*	71	$3,324,367	$166,224	.06%
APLINGTON	56	$1,011,678	$50,585	.02%
DUMONT	47	$923,873	$46,116	.02%
NEW HARTFORD	40	$567,892	$28,395	.01%
AREDALE	11	$41,730	$2,086	.00%
BRISTOW	10	$101,681	$5,084	.00%
NON-PERMIT	14	$38,580	$1,757	.00%
OTHER	108	$1,269,026	$63,456	.02%
* TOTAL COUNTY *	695	$13,368,747	$668,202	.23%
CALHOUN COUNTY				
LAKE CITY	105	$2,581,414	$129,013	.04%
MANSON	88	$2,025,544	$101,276	.03%
ROCKWELL CITY*	129	$3,340,884	$167,028	.06%
LOHRVILLE	37	$292,907	$14,605	.00%
POMEROY	45	$516,598	$25,832	.01%
FARNHAMVILLE	31	$659,229	$32,962	.01%
SOMERS	12	$34,482	$1,724	.00%
NON-PERMIT	3	$103	$4	.00%
OTHER	90	$408,363	$20,422	.01%
* TOTAL COUNTY *	540	$9,859,524	$492,866	.17%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CARROLL COUNTY				
CARROLL*	498	$36,150,533	$1,807,495	.62%
COON RAPIDS	80	$1,815,852	$90,792	.03%
MANNING	88	$2,522,215	$126,116	.04%
BREDA	44	$1,296,680	$64,834	.02%
GLIDDEN	45	$1,507,058	$75,355	.03%
ARCADIA	27	$720,069	$36,002	.01%
DEDHAM	16	$347,334	$17,368	.01%
HALBUR	17	$1,047,579	$52,379	.02%
LIDDERDALE	11	$88,052	$4,403	.00%
TEMPLETON	26	$452,755	$22,634	.01%
NON-PERMIT	7	$13,549	$598	.00%
OTHER	110	$1,096,887	$54,845	.02%
* TOTAL COUNTY *	969	$47,058,563	$2,352,821	.80%
CASS COUNTY				
ATLANTIC*	405	$19,386,121	$969,301	.33%
ANITA	51	$1,084,415	$54,226	.02%
GRISWOLD	76	$1,509,552	$75,480	.03%
LEWIS	23	$164,893	$8,247	.00%
CUMBERLAND	19	$309,374	$15,468	.01%
MASSENA	37	$508,542	$25,373	.01%
WIOTA	11	$91,493	$4,576	.00%
NON-PERMIT	12	$36,565	$1,629	.00%
OTHER	136	$1,125,358	$56,273	.02%
* TOTAL COUNTY *	770	$24,216,313	$1,210,573	.41%
CEDAR COUNTY				
TIPTON*	204	$7,541,607	$377,017	.13%
DURANT	88	$2,843,110	$142,158	.05%
MECHANICSVILLE	54	$751,689	$37,581	.01%
WEST BRANCH	105	$1,647,445	$82,374	.03%
CLARENCE	57	$1,039,178	$51,942	.02%
LOWDEN	54	$998,407	$49,920	.02%
STANWOOD	50	$1,020,613	$51,031	.02%
BENNETT	32	$397,399	$19,872	.01%
NON-PERMIT	9	$25,436	$1,268	.00%
OTHER	102	$841,181	$42,062	.01%
* TOTAL COUNTY *	755	$17,106,065	$855,225	.29%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CERRO GORDO COUNTY				
MASON CITY*	1,149	$104,177,915	$5,208,917	1.78%
CLEAR LAKE	375	$13,806,980	$690,357	.24%
VENTURA	32	$397,565	$19,877	.01%
ROCKWELL	39	$330,998	$16,549	.01%
MESERVEY	14	$82,471	$4,124	.00%
PLYMOUTH	14	$153,796	$7,692	.00%
SWALEDALE	17	$344,209	$17,211	.01%
THORNTON	29	$302,058	$15,102	.01%
NON-PERMIT	55	$74,456	$2,778	.00%
OTHER	151	$1,800,169	$90,014	.03%
* TOTAL COUNTY *	1,875	$121,470,617	$6,072,621	2.07%
CHEROKEE COUNTY				
CHEROKEE*	340	$15,515,111	$775,630	.26%
MARCUS	80	$2,424,035	$121,209	.04%
AURELIA	62	$1,293,415	$64,672	.02%
CLEGHORN	21	$137,379	$6,869	.00%
MERIDEN	14	$116,667	$5,833	.00%
QUIMBY	26	$633,705	$31,685	.01%
WASHTA	23	$107,289	$5,364	.00%
NON-PERMIT	9	$35,690	$1,735	.00%
OTHER	76	$486,491	$24,327	.01%
* TOTAL COUNTY *	651	$20,749,782	$1,037,324	.35%
CHICKASAW COUNTY				
NEW HAMPTON*	258	$10,814,709	$540,705	.18%
NASHUA	99	$1,670,256	$83,510	.03%
FREDERICKSBURG	82	$1,355,928	$67,794	.02%
LAWLER	37	$609,159	$30,456	.01%
ALTA VISTA	24	$320,589	$16,030	.01%
IONIA	39	$345,746	$17,288	.01%
NON-PERMIT	8	$119,169	$3,996	.00%
OTHER	102	$918,070	$45,907	.02%
* TOTAL COUNTY *	649	$16,153,626	$805,686	.27%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CLARKE COUNTY				
OSCEOLA*	208	$8,943,471	$447,178	.15%
MURRAY	26	$1,626,588	$81,330	.03%
NON-PERMIT	10	$219,476	$10,974	.00%
OTHER	84	$522,191	$26,110	.01%
* TOTAL COUNTY *	328	$11,311,726	$565,592	.19%
CLAY COUNTY				
SPENCER*	583	$36,829,579	$1,840,477	.63%
EVERLY	40	$947,868	$47,396	.02%
PETERSON	40	$281,267	$14,066	.00%
DICKENS	15	$164,040	$8,202	.00%
FOSTORIA	14	$401,771	$20,088	.01%
ROYAL	29	$271,452	$13,573	.00%
WEBB	17	$172,426	$8,623	.00%
GILLETT GROVE	11	$37,854	$1,892	.00%
NON-PERMIT	23	$1,096,255	$33,358	.01%
OTHER	81	$306,679	$15,340	.01%
* TOTAL COUNTY *	853	$40,509,191	$2,003,015	.68%
CLAYTON COUNTY				
ELKADER*	142	$5,396,770	$269,813	.09%
GUTTENBERG	117	$3,335,412	$166,770	.06%
MONONA	80	$2,475,962	$123,797	.04%
STRAWBERRY PT	68	$1,682,216	$84,110	.03%
EDGEWOOD	44	$1,527,615	$76,380	.03%
GARNAVILLO	51	$1,086,250	$54,312	.02%
MARQUETTE	28	$337,331	$16,867	.01%
MCGREGOR	75	$919,008	$45,954	.02%
FARMERSBURG	19	$154,904	$7,745	.00%
LUANA	24	$261,048	$12,960	.00%
N BUENA VISTA	10	$76,265	$3,811	.00%
VOLGA CITY	24	$356,919	$17,846	.01%
NON-PERMIT	16	$74,681	$3,506	.00%
OTHER	202	$1,211,928	$60,597	.02%
* TOTAL COUNTY *	900	$18,896,309	$944,468	.32%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CLINTON COUNTY				
CLINTON*	936	$68,148,289	$3,407,445	1.16%
DE WITT	202	$9,709,538	$485,486	.17%
CAMANCHE	105	$3,004,536	$150,228	.05%
DELMAR	16	$132,898	$6,645	.00%
GRAND MOUND	32	$388,675	$19,437	.01%
LOST NATION	32	$510,508	$25,567	.01%
WHEATLAND	41	$470,472	$23,526	.01%
CALAMUS	25	$627,595	$31,378	.01%
CHARLOTTE	22	$704,495	$35,225	.01%
GOOSE LAKE	18	$160,069	$8,005	.00%
LOW MOOR	20	$361,235	$18,061	.01%
WELTON	11	$61,927	$3,096	.00%
NON-PERMIT	27	$323,501	$13,588	.00%
OTHER	147	$2,370,985	$118,552	.04%
* TOTAL COUNTY *	1,634	$86,974,723	$4,346,239	1.48%
CRAWFORD COUNTY				
DENISON*	337	$18,750,046	$937,386	.32%
CHARTER OAK	35	$893,042	$44,651	.02%
DOW CITY	24	$250,845	$12,545	.00%
MANILLA	66	$872,145	$43,452	.01%
SCHLESWIG	44	$551,099	$27,557	.01%
VAIL	29	$237,415	$11,872	.00%
KIRON	27	$474,247	$23,715	.01%
WESTSIDE	27	$325,173	$16,258	.01%
NON-PERMIT	9	$49,012	$2,131	.00%
OTHER	107	$1,559,904	$77,918	.03%
* TOTAL COUNTY *	705	$23,962,928	$1,197,485	.41%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DALLAS COUNTY				
PERRY	288	$13,363,455	$668,027	.23%
ADEL*	191	$5,173,268	$258,670	.09%
DALLAS CENTER	71	$1,180,503	$59,026	.02%
DEXTER	30	$936,893	$46,830	.02%
REDFIELD	31	$572,210	$28,611	.01%
WAUKEE	145	$4,884,224	$244,217	.08%
WOODWARD	65	$1,032,243	$51,604	.02%
BOUTON	14	$580,712	$29,035	.01%
DAWSON	12	$117,873	$5,896	.00%
DE SOTO	38	$663,833	$33,191	.01%
GRANGER	35	$994,777	$49,740	.02%
LINDEN	13	$33,339	$1,660	.00%
MINBURN	20	$245,617	$12,281	.00%
VAN METER	40	$740,876	$37,044	.01%
NON-PERMIT	7	$15,455	$689	.00%
OTHER	132	$1,460,228	$73,012	.02%
* TOTAL COUNTY *	1,132	$31,995,506	$1,599,533	.55%
DAVIS COUNTY				
BLOOMFIELD*	166	$6,428,008	$321,401	.11%
DRAKESVILLE	15	$63,739	$3,188	.00%
PULASKI	15	$330,084	$16,505	.01%
NON-PERMIT	11	$53,783	$2,462	.00%
OTHER	170	$1,332,535	$66,634	.02%
* TOTAL COUNTY *	377	$8,208,149	$410,190	.14%
DECATUR COUNTY				
LAMONI	90	$2,243,766	$112,184	.04%
LEON*	102	$8,318,311	$415,873	.14%
DAVIS CITY	10	$76,072	$3,803	.00%
DECATUR CITY	19	$324,435	$16,221	.01%
GRAND RIVER	13	$55,272	$2,764	.00%
NON-PERMIT	7	$256,371	$12,729	.00%
OTHER	101	$426,576	$21,277	.01%
* TOTAL COUNTY *	342	$11,700,803	$584,851	.20%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DELAWARE COUNTY				
MANCHESTER*	258	$15,677,727	$783,774	.27%
EARLVILLE	37	$1,185,786	$59,266	.02%
EDGEWOOD	26	$428,477	$21,4[illegible]	.01%
HOPKINTON	36	$811,983	$40,6[illegible]	.01%
COLESBURG	31	$532,003	$26,6[illegible]0	.01%
DELHI	42	$711,439	$35,574	.01%
DUNDEE	16	$237,085	$11,855	.00%
GREELEY	11	$96,114	$4,807	.00%
RYAN	26	$171,536	$8,578	.00%
NON-PERMIT	19	$123,632	$5,676	.00%
OTHER	194	$2,983,605	$149,179	.05%
* TOTAL COUNTY *	696	$22,959,387	$1,147,334	.39%
DES MOINES COUNTY				
BURLINGTON*	968	$77,037,471	$3,851,695	1.31%
MEDIAPOLIS	106	$2,710,231	$135,511	.05%
WEST BURLINGTON	211	$24,577,119	$1,228,858	.42%
DANVILLE	46	$870,695	$43,540	.01%
MIDDLETOWN	10	$178,051	$8,902	.00%
NON-PERMIT	16	$31,130	$1,508	.00%
OTHER	171	$2,578,246	$128,921	.04%
* TOTAL COUNTY *	1,528	$107,982,943	$5,398,935	1.84%
DICKINSON COUNTY				
MILFORD	150	$3,859,090	$192,959	.07%
SPIRIT LAKE*	329	$19,615,244	$980,508	.33%
ARNOLDS PARK	136	$1,649,635	$82,451	.03%
LAKE PARK	58	$1,109,728	$55,489	.02%
OKOBOJI	49	$2,417,061	$120,854	.04%
TERRIL	22	$283,453	$14,173	.00%
NON-PERMIT	37	$183,772	$7,417	.00%
OTHER	158	$2,031,401	$101,559	.03%
* TOTAL COUNTY *	939	$31,149,384	$1,555,410	.53%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DUBUQUE COUNTY				
DUBUQUE*	2,095	$175,580,766	$8,779,093	3.00%
CASCADE	111	$3,108,546	$155,431	.05%
DYERSVILLE	199	$11,236,064	$561,807	.19%
EPWORTH	55	$570,399	$28,523	.01%
FARLEY	57	$795,909	$39,796	.01%
BERNARD	20	$192,743	$9,637	.00%
DURANGO	16	$147,984	$7,400	.00%
HOLY CROSS	30	$335,570	$16,781	.01%
LUXEMBURG	18	$205,947	$10,297	.00%
NEW VIENNA	33	$1,095,724	$54,788	.02%
PEOSTA	46	$1,206,958	$60,347	.02%
SHERRILL	24	$205,596	$10,278	.00%
WORTHINGTON	21	$325,616	$16,282	.01%
ZWINGLE	14	$65,039	$3,253	.00%
NON-PERMIT	50	$548,725	$16,685	.01%
OTHER	122	$4,116,617	$205,836	.07%
* TOTAL COUNTY *	2,911	$199,738,203	$9,976,234	3.40%
EMMET COUNTY				
ESTHERVILLE*	311	$16,101,626	$805,089	.27%
ARMSTRONG	79	$1,680,907	$84,046	.03%
RINGSTED	27	$497,138	$24,676	.01%
WALLINGFORD	11	$110,017	$5,480	.00%
NON-PERMIT	6	$3,807	$125	.00%
OTHER	66	$636,318	$31,813	.01%
* TOTAL COUNTY *	500	$19,029,813	$951,229	.32%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FAYETTE COUNTY				
OELWEIN	319	$13,884,969	$694,168	.24%
FAYETTE	83	$1,098,564	$54,933	.02%
WEST UNION*	164	$7,963,467	$398,174	.14%
ARLINGTON	28	$476,914	$23,849	.01%
CLERMONT	42	$1,071,529	$53,562	.02%
ELGIN	42	$891,487	$44,572	.02%
HAWKEYE	45	$436,684	$21,836	.01%
MAYNARD	24	$473,096	$23,654	.01%
ST LUCAS	12	$490,481	$24,525	.01%
WADENA	14	$163,877	$8,194	.00%
WAUCOMA	21	$198,726	$9,936	.00%
WESTGATE	17	$119,774	$5,991	.00%
NON-PERMIT	9	$112,782	$5,621	.00%
OTHER	130	$3,084,717	$154,229	.05%
* TOTAL COUNTY *	950	$30,467,067	$1,523,244	.52%
FLOYD COUNTY				
CHARLES CITY*	389	$18,308,291	$915,428	.31%
NORA SPRINGS	75	$1,767,594	$88,382	.03%
ROCKFORD	49	$820,037	$41,004	.01%
FLOYD	28	$351,170	$17,562	.01%
MARBLE ROCK	25	$423,569	$21,178	.01%
RUDD	33	$321,196	$16,062	.01%
NON-PERMIT	8	$49,067	$1,986	.00%
OTHER	123	$773,394	$38,672	.01%
* TOTAL COUNTY *	730	$22,814,318	$1,140,274	.39%
FRANKLIN COUNTY				
HAMPTON*	234	$9,943,078	$496,988	.17%
ACKLEY	13	$153,734	$7,687	.00%
SHEFFIELD	57	$674,939	$33,747	.01%
DOWS	11	$28,941	$1,446	.00%
ALEXANDER	17	$84,601	$4,231	.00%
COULTER	11	$102,423	$5,113	.00%
GENEVA	18	$92,319	$4,618	.00%
LATIMER	32	$2,142,144	$107,107	.04%
NON-PERMIT	12	$34,917	$1,673	.00%
OTHER	100	$629,275	$31,461	.01%
* TOTAL COUNTY *	505	$13,886,371	$694,071	.24%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FREMONT COUNTY				
HAMBURG	69	$1,374,729	$68,739	.02%
SIDNEY*	62	$1,212,850	$60,647	.02%
TABOR	45	$566,761	$28,334	.01%
FARRAGUT	29	$233,693	$11,683	.00%
RIVERTON	14	$194,258	$9,713	.00%
NON-PERMIT	8	$37,372	$1,323	.00%
OTHER	139	$7,616,084	$380,804	.13%
* TOTAL COUNTY *	366	$11,235,747	$561,243	.19%
GREENE COUNTY				
JEFFERSON*	231	$12,170,561	$608,463	.21%
CHURDAN	31	$232,542	$11,625	.00%
GRAND JCT	46	$1,069,993	$53,502	.02%
SCRANTON	42	$1,021,444	$51,074	.02%
PATON	23	$337,930	$16,898	.01%
RIPPEY	18	$162,236	$8,114	.00%
NON-PERMIT	4	$8,875	$340	.00%
OTHER	70	$239,843	$11,990	.00%
* TOTAL COUNTY *	465	$15,243,424	$762,006	.26%
GRUNDY COUNTY				
GRUNDY CENTER*	133	$4,921,336	$246,068	.08%
REINBECK	92	$2,123,317	$106,165	.04%
CONRAD	62	$1,315,406	$65,766	.02%
DIKE	51	$942,157	$47,109	.02%
WELLSBURG	42	$534,232	$26,715	.01%
BEAMAN	11	$248,294	$12,416	.00%
HOLLAND	14	$89,069	$4,447	.00%
NON-PERMIT	16	$30,261	$1,407	.00%
OTHER	121	$1,107,396	$55,375	.02%
* TOTAL COUNTY *	542	$11,311,468	$565,468	.19%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
GUTHRIE COUNTY				
GUTHRIE CENTER*	106	$4,826,070	$241,308	.08%
PANORA	88	$2,065,961	$103,303	.04%
STUART	53	$1,890,478	$94,525	.03%
BAYARD	23	$446,352	$22,286	.01%
CASEY	31	$401,699	$20,036	.01%
BAGLEY	14	$100,497	$5,024	.00%
MENLO	21	$324,348	$16,218	.01%
YALE	22	$301,460	$15,073	.01%
NON-PERMIT	16	$30,249	$1,489	.00%
OTHER	110	$669,247	$33,465	.01%
* TOTAL COUNTY *	484	$11,056,361	$552,727	.19%
HAMILTON COUNTY				
WEBSTER CITY*	389	$14,956,376	$747,719	.26%
JEWELL	62	$1,689,674	$84,486	.03%
STRATFORD	59	$1,093,911	$54,695	.02%
WILLIAMS	38	$1,047,797	$52,390	.02%
BLAIRSBURG	18	$346,180	$17,309	.01%
ELLSWORTH	38	$1,084,090	$54,205	.02%
KAMRAR	17	$177,540	$8,878	.00%
RANDALL	11	$222,947	$11,149	.00%
STANHOPE	23	$518,959	$25,948	.01%
NON-PERMIT	3	$7,768	$233	.00%
OTHER	66	$445,160	$22,255	.01%
* TOTAL COUNTY *	724	$21,590,402	$1,079,267	.37%
HANCOCK COUNTY				
BRITT	116	$2,864,534	$143,230	.05%
GARNER*	123	$7,151,001	$357,554	.12%
KANAWHA	39	$851,687	$42,586	.01%
KLEMME	25	$332,876	$16,642	.01%
CORWITH	28	$255,788	$12,793	.00%
CRYSTAL LAKE	18	$108,697	$5,435	.00%
GOODELL	11	$43,974	$2,200	.00%
WODEN	20	$242,483	$12,124	.00%
FOREST CITY	12	$477,049	$23,853	.01%
NON-PERMIT	4	$2,784	$138	.00%
OTHER	127	$1,027,534	$51,379	.02%
* TOTAL COUNTY *	523	$13,358,407	$667,934	.23%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HARDIN COUNTY				
IOWA FALLS	305	$20,450,168	$1,022,514	.35%
ACKLEY	74	$1,882,787	$94,138	.03%
ELDORA*	137	$4,978,232	$248,898	.08%
ALDEN	42	$754,356	$37,717	.01%
HUBBARD	55	$1,512,705	$75,636	.03%
RADCLIFFE	35	$252,182	$12,608	.00%
NEW PROVIDENCE	10	$155,563	$7,779	.00%
STEAMBOAT ROCK	17	$137,449	$6,875	.00%
UNION	38	$724,740	$36,240	.01%
NON-PERMIT	16	$59,608	$1,967	.00%
OTHER	191	$1,343,652	$67,192	.02%
* TOTAL COUNTY *	920	$32,251,442	$1,611,564	.55%
HARRISON COUNTY				
DUNLAP	62	$1,604,653	$80,228	.03%
LOGAN*	71	$1,965,267	$98,266	.03%
MISSOURI VALLEY	129	$4,890,664	$244,535	.08%
WOODBINE	75	$2,553,741	$127,637	.04%
MAGNOLIA	12	$118,991	$5,949	.00%
MODALE	10	$157,117	$7,858	.00%
MONDAMIN	23	$373,208	$18,662	.01%
PERSIA	15	$97,897	$4,895	.00%
PISGAH	19	$154,278	$7,715	.00%
NON-PERMIT	9	$62,569	$2,309	.00%
OTHER	107	$1,086,549	$54,328	.02%
* TOTAL COUNTY *	532	$13,064,934	$652,382	.22%
HENRY COUNTY				
MT PLEASANT*	343	$19,850,146	$992,510	.34%
NEW LONDON	81	$1,385,183	$69,253	.02%
WAYLAND	49	$902,579	$45,131	.02%
WINFIELD	68	$1,393,873	$69,690	.02%
MT UNION	10	$281,476	$14,074	.00%
OLDS	19	$363,694	$18,187	.01%
SALEM	17	$133,362	$6,668	.00%
NON-PERMIT	33	$271,153	$10,179	.00%
OTHER	150	$3,155,480	$157,740	.05%
* TOTAL COUNTY *	770	$27,736,946	$1,383,432	.47%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HOWARD COUNTY				
CRESCO*	205	$9,511,234	$475,413	.16%
ELMA	43	$507,706	$25,388	.01%
LIME SPRINGS	21	$492,013	$24,600	.01%
RICEVILLE	21	$291,359	$14,569	.00%
CHESTER	23	$380,808	$19,042	.01%
PROTIVIN	26	$553,051	$27,654	.01%
NON-PERMIT	16	$95,343	$3,221	.00%
OTHER	115	$760,429	$38,023	.01%
* TOTAL COUNTY *	470	$12,591,943	$627,910	.21%
HUMBOLDT COUNTY				
HUMBOLDT	267	$11,518,122	$575,908	.20%
DAKOTA CITY*	40	$529,520	$26,474	.01%
GILMORE CITY	14	$167,213	$8,360	.00%
LIVERMORE	29	$373,706	$18,673	.01%
BODE	23	$259,814	$12,992	.00%
BRADGATE	11	$81,535	$4,077	.00%
RENWICK	19	$509,676	$25,485	.01%
RUTLAND	10	$92,061	$4,605	.00%
NON-PERMIT	1	$112	$3	.00%
OTHER	69	$643,604	$32,179	.01%
* TOTAL COUNTY *	483	$14,175,363	$708,756	.24%
IDA COUNTY				
HOLSTEIN	100	$2,123,908	$106,191	.04%
IDA GROVE*	163	$8,114,791	$405,720	.14%
BATTLE CREEK	45	$708,630	$35,433	.01%
ARTHUR	11	$150,940	$7,547	.00%
GALVA	24	$202,416	$10,121	.00%
NON-PERMIT	6	$47,957	$1,915	.00%
OTHER	68	$161,767	$8,093	.00%
* TOTAL COUNTY *	417	$11,510,409	$575,020	.20%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
IOWA COUNTY				
MARENGO*	110	$3,932,634	$196,636	.07%
NORTH ENGLISH	52	$626,540	$31,329	.01%
WILLIAMSBURG	184	$23,632,687	$1,181,640	.40%
VICTOR	52	$1,061,443	$53,037	.02%
LADORA	13	$53,999	$2,700	.00%
MILLERSBURG	15	$177,920	$8,896	.00%
NON-PERMIT	26	$67,303	$2,541	.00%
OTHER	296	$11,774,930	$588,752	.20%
* TOTAL COUNTY *	748	$41,327,456	$2,065,531	.70%
JACKSON COUNTY				
MAQUOKETA*	367	$15,784,507	$789,051	.27%
BELLEVUE	153	$3,118,498	$155,998	.05%
PRESTON	64	$1,912,191	$95,611	.03%
SABULA	28	$329,193	$16,461	.01%
ANDREW	16	$115,366	$5,770	.00%
BALDWIN	15	$129,202	$6,458	.00%
LA MOTTE	30	$354,803	$17,739	.01%
MILES	27	$811,265	$40,563	.01%
SPRAGUEVILLE	11	$120,402	$6,021	.00%
SPRINGBROOK	12	$113,014	$5,651	.00%
ST DONATUS	10	$116,398	$5,821	.00%
NON-PERMIT	11	$22,620	$1,031	.00%
OTHER	130	$1,837,452	$91,863	.03%
* TOTAL COUNTY *	874	$24,764,911	$1,238,038	.42%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
JASPER COUNTY				
NEWTON*	608	$34,434,827	$1,721,750	.59%
COLFAX	82	$1,672,939	$83,470	.03%
MONROE	87	$2,214,701	$110,740	.04%
BAXTER	45	$705,570	$35,268	.01%
KELLOGG	37	$492,321	$24,602	.01%
PRAIRIE CITY	52	$2,723,111	$136,162	.05%
LYNNVILLE	24	$488,749	$24,438	.01%
MINGO	17	$78,054	$3,902	.00%
REASNOR	12	$36,474	$1,823	.00%
SULLY	48	$2,306,020	$115,298	.04%
NON-PERMIT	33	$48,905	$2,275	.00%
OTHER	266	$2,587,539	$129,374	.04%
* TOTAL COUNTY *	1,311	$47,789,210	$2,389,102	.82%
JEFFERSON COUNTY				
FAIRFIELD*	574	$24,782,670	$1,239,139	.42%
BATAVIA	27	$911,680	$45,583	.02%
LIBERTYVILLE	18	$326,948	$16,347	.01%
LOCKRIDGE	12	$157,724	$7,888	.00%
PACKWOOD	15	$201,812	$10,091	.00%
NON-PERMIT	11	$6,254	$302	.00%
OTHER	142	$1,018,050	$50,902	.02%
* TOTAL COUNTY *	799	$27,405,138	$1,370,252	.47%
JOHNSON COUNTY				
IOWA CITY*	1,632	$155,528,191	$7,774,786	2.65%
CORALVILLE	402	$40,255,063	$2,012,757	.69%
LONE TREE	58	$568,495	$28,427	.01%
OXFORD	73	$935,198	$46,762	.02%
SOLON	112	$1,641,493	$82,080	.03%
HILLS	22	$508,140	$25,391	.01%
NORTH LIBERTY	80	$2,802,040	$140,104	.05%
SWISHER	51	$845,002	$42,200	.01%
TIFFIN	14	$650,534	$32,528	.01%
NON-PERMIT	42	$410,889	$13,051	.00%
OTHER	215	$4,303,237	$215,202	.07%
* TOTAL COUNTY *	2,701	$208,448,282	$10,413,288	3.55%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
JONES COUNTY				
ANAMOSA*	165	$12,421,565	$621,065	.21%
MONTICELLO	239	$11,027,840	$551,273	.19%
OLIN	40	$648,949	$32,449	.01%
OXFORD JCT	38	$306,322	$15,265	.01%
WYOMING	41	$822,055	$40,974	.01%
CENTER JCT	11	$81,570	$4,080	.00%
MARTELLE	20	$152,714	$7,636	.00%
ONSLOW	17	$144,175	$7,209	.00%
NON-PERMIT	27	$61,662	$2,935	.00%
OTHER	217	$3,188,217	$159,401	.05%
* TOTAL COUNTY *	815	$28,855,069	$1,442,287	.49%
KEOKUK COUNTY				
KEOTA	67	$1,092,346	$54,602	.02%
SIGOURNEY*	125	$3,941,627	$197,082	.07%
DELTA	12	$89,719	$4,485	.00%
HEDRICK	38	$441,067	$22,054	.01%
RICHLAND	29	$451,284	$22,567	.01%
WHAT CHEER	37	$447,234	$22,364	.01%
HARPER	13	$91,902	$4,594	.00%
KESWICK	18	$503,348	$25,167	.01%
OLLIE	10	$17,239	$863	.00%
SOUTH ENGLISH	13	$267,397	$13,370	.00%
NON-PERMIT	34	$190,549	$7,816	.00%
OTHER	157	$1,135,832	$56,797	.02%
* TOTAL COUNTY *	553	$8,669,544	$431,761	.15%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
KOSSUTH COUNTY				
ALGONA*	365	$18,800,083	$940,017	.32%
BANCROFT	63	$1,401,820	$70,052	.02%
BURT	31	$533,370	$26,668	.01%
LU VERNE	27	$185,828	$9,291	.00%
SWEA CITY	53	$589,966	$29,492	.01%
TITONKA	42	$885,712	$44,286	.02%
WESLEY	24	$805,028	$40,251	.01%
WHITTEMORE	40	$572,215	$28,611	.01%
FENTON	24	$399,639	$19,944	.01%
LAKOTA	31	$245,321	$12,268	.00%
LEDYARD	18	$113,374	$5,668	.00%
LONE ROCK	14	$169,610	$8,483	.00%
NON-PERMIT	3	$19,650	$898	.00%
OTHER	109	$1,007,981	$50,401	.02%
* TOTAL COUNTY *	844	$25,729,597	$1,286,330	.44%
LEE COUNTY				
FT MADISON*	446	$23,696,195	$1,184,824	.40%
KEOKUK	506	$39,367,283	$1,974,326	.67%
DONNELLSON	98	$1,381,160	$69,062	.02%
MONTROSE	38	$349,474	$17,474	.01%
WEST POINT	71	$1,231,695	$61,586	.02%
ST PAUL	14	$872,790	$43,638	.01%
HOUGHTON	18	$844,812	$42,242	.01%
NON-PERMIT	22	$175,358	$7,128	.00%
OTHER	219	$3,246,534	$162,334	.06%
* TOTAL COUNTY *	1,432	$71,165,301	$3,562,614	1.22%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
LINN COUNTY				
CEDAR RAPIDS*	3,948	$454,149,813	$22,706,561	7.75%
MARION	805	$49,247,334	$2,462,134	.84%
CENTER POINT	86	$2,087,645	$104,385	.04%
CENTRAL CITY	94	$780,586	$39,035	.01%
HIAWATHA	161	$5,474,145	$273,556	.09%
LISBON	71	$905,256	$45,243	.02%
MT VERNON	176	$6,444,417	$322,175	.11%
COGGON	50	$579,626	$28,984	.01%
FAIRFAX	57	$678,553	$33,862	.01%
SPRINGVILLE	70	$1,094,546	$54,728	.02%
WALKER	47	$1,530,773	$76,539	.03%
ALBURNETTE	32	$370,975	$18,551	.01%
ELY	44	$1,008,027	$50,401	.02%
PALO	39	$751,862	$37,597	.01%
PRAIRIEBURG	11	$94,824	$4,741	.00%
ROBINS	17	$143,812	$7,190	.00%
NON-PERMIT	105	$928,628	$27,864	.01%
OTHER	182	$3,644,899	$182,060	.06%
* TOTAL COUNTY *	5,995	$529,915,721	$26,475,606	9.04%
LOUISA COUNTY				
COLUMBUS JCT	100	$2,174,162	$108,698	.04%
WAPELLO*	106	$2,358,733	$117,938	.04%
MORNING SUN	49	$570,364	$28,520	.01%
GRANDVIEW	16	$165,289	$8,261	.00%
OAKVILLE	26	$287,930	$14,397	.00%
NON-PERMIT	6	$43,696	$2,182	.00%
OTHER	98	$1,289,406	$64,473	.02%
* TOTAL COUNTY *	401	$6,889,580	$344,469	.12%
LUCAS COUNTY				
CHARITON*	209	$7,687,400	$384,375	.13%
RUSSELL	24	$513,822	$25,672	.01%
LUCAS	12	$40,590	$2,030	.00%
NON-PERMIT	4	$130	$7	.00%
OTHER	105	$765,708	$38,283	.01%
* TOTAL COUNTY *	354	$9,007,650	$450,367	.15%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
LYON COUNTY				
ROCK RAPIDS*	129	$5,604,016	$280,113	.10%
GEORGE	60	$1,512,729	$75,638	.03%
DOON	31	$778,474	$38,923	.01%
INWOOD	51	$1,137,908	$56,896	.02%
LARCHWOOD	45	$795,064	$39,754	.01%
LITTLE ROCK	22	$419,480	$20,974	.01%
LESTER	22	$346,003	$17,301	.01%
NON-PERMIT	7	$36,916	$1,303	.00%
OTHER	118	$686,923	$34,351	.01%
* TOTAL COUNTY *	485	$11,317,513	$565,253	.19%
MADISON COUNTY				
WINTERSET*	198	$9,719,183	$485,947	.17%
EARLHAM	55	$1,468,885	$73,447	.03%
ST CHARLES	25	$526,518	$26,326	.01%
TRURO	14	$234,817	$11,741	.00%
NON-PERMIT	17	$195,238	$8,887	.00%
OTHER	145	$873,266	$43,662	.01%
* TOTAL COUNTY *	454	$13,017,907	$650,010	.22%
MAHASKA COUNTY				
OSKALOOSA*	549	$34,863,829	$1,743,105	.59%
EDDYVILLE	13	$114,186	$5,708	.00%
NEW SHARON	78	$1,012,656	$50,612	.02%
UNIVERSITY PARK	11	$11,875	$593	.00%
BARNES CITY	14	$54,106	$2,707	.00%
FREMONT	38	$276,141	$13,809	.00%
LEIGHTON	19	$275,894	$13,795	.00%
ROSE HILL	13	$87,029	$4,350	.00%
NON-PERMIT	14	$22,446	$723	.00%
OTHER	109	$1,034,086	$51,706	.02%
* TOTAL COUNTY *	858	$37,752,248	$1,887,108	.64%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MARION COUNTY				
KNOXVILLE*	291	$16,801,219	$840,000	.29%
PELLA	375	$21,431,707	$1,071,502	.37%
PLEASANTVILLE	61	$1,054,150	$52,708	.02%
BUSSEY	17	$148,271	$7,413	.00%
MELCHER	33	$307,996	$15,402	.01%
NON-PERMIT	20	$125,423	$5,985	.00%
OTHER	245	$2,077,789	$103,892	.04%
* TOTAL COUNTY *	1,042	$41,946,555	$2,096,902	.72%
MARSHALL COUNTY				
MARSHALLTOWN*	1,022	$76,541,201	$3,826,993	1.31%
STATE CENTER	81	$1,066,516	$53,324	.02%
ALBION	28	$201,182	$10,060	.00%
GILMAN	33	$464,404	$23,219	.01%
MELBOURNE	26	$168,782	$8,440	.00%
CLEMONS	15	$99,846	$4,993	.00%
LAUREL	20	$263,557	$13,176	.00%
LE GRAND	31	$491,493	$24,574	.01%
LISCOMB	10	$52,457	$2,626	.00%
RHODES	17	$80,259	$4,013	.00%
ST ANTHONY	11	$56,766	$2,818	.00%
HAVERHILL	11	$55,376	$2,770	.00%
NON-PERMIT	6	$3,347	$102	.00%
OTHER	71	$1,390,661	$69,533	.02%
* TOTAL COUNTY *	1,382	$80,935,847	$4,046,641	1.38%
MILLS COUNTY				
GLENWOOD*	162	$6,586,004	$329,272	.11%
MALVERN	45	$893,127	$44,632	.02%
EMERSON	27	$239,429	$11,973	.00%
SILVER CITY	11	$213,094	$10,655	.00%
NON-PERMIT	19	$63,787	$2,638	.00%
OTHER	146	$1,278,973	$63,949	.02%
* TOTAL COUNTY *	410	$9,274,414	$463,119	.16%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MITCHELL COUNTY				
OSAGE*	190	$6,476,529	$323,829	.11%
ST ANSGAR	67	$3,699,107	$184,957	.06%
RICEVILLE	46	$744,485	$37,224	.01%
STACYVILLE	42	$835,050	$41,753	.01%
MCINTIRE	12	$363,978	$18,199	.01%
NON-PERMIT	13	$39,982	$1,381	.00%
OTHER	166	$1,404,339	$70,227	.02%
* TOTAL COUNTY *	536	$13,563,470	$677,570	.23%
MONONA COUNTY				
ONAWA*	155	$5,899,980	$294,998	.10%
MAPLETON	87	$2,817,934	$140,899	.05%
UTE	35	$488,245	$24,409	.01%
WHITING	26	$284,035	$14,204	.00%
BLENCOE	14	$212,912	$10,690	.00%
CASTANA	13	$79,909	$3,995	.00%
MOORHEAD	18	$178,789	$8,939	.00%
SOLDIER	17	$172,275	$8,613	.00%
NON-PERMIT	10	$19,165	$932	.00%
OTHER	90	$800,598	$40,033	.01%
* TOTAL COUNTY *	465	$10,953,842	$547,712	.19%
MONROE COUNTY				
ALBIA*	175	$8,406,142	$420,292	.14%
LOVILIA	31	$456,071	$22,803	.01%
NON-PERMIT	8	$25,104	$1,016	.00%
OTHER	83	$598,565	$29,931	.01%
* TOTAL COUNTY *	297	$9,485,882	$474,042	.16%
MONTGOMERY COUNTY				
RED OAK*	293	$20,303,086	$1,014,915	.35%
VILLISCA	65	$1,043,794	$52,189	.02%
STANTON	51	$1,235,018	$61,710	.02%
ELLIOTT	25	$166,243	$8,313	.00%
NON-PERMIT	11	$51,917	$2,136	.00%
OTHER	89	$521,379	$26,074	.01%
* TOTAL COUNTY *	534	$23,321,437	$1,165,337	.40%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MUSCATINE COUNTY				
MUSCATINE*	815	$57,682,771	$2,884,107	.98%
WEST LIBERTY	111	$3,382,276	$169,094	.06%
WILTON	130	$8,627,932	$431,388	.15%
ATALISSA	17	$142,787	$7,139	.00%
CONESVILLE	11	$59,859	$2,991	.00%
NICHOLS	22	$554,736	$27,738	.01%
NON-PERMIT	6	$23,286	$827	.00%
OTHER	135	$3,321,031	$166,053	.06%
* TOTAL COUNTY *	1,247	$73,794,678	$3,689,337	1.26%
OBRIEN COUNTY				
SHELDON	289	$13,091,429	$654,503	.22%
HARTLEY	103	$2,199,523	$109,981	.04%
PAULLINA	75	$1,596,014	$79,805	.03%
PRIMGHAR*	57	$951,679	$47,584	.02%
SANBORN	77	$1,656,622	$82,831	.03%
SUTHERLAND	43	$934,178	$46,709	.02%
ARCHER	14	$288,487	$14,425	.00%
CALUMET	11	$61,249	$3,063	.00%
NON-PERMIT	6	$13,072	$497	.00%
OTHER	82	$762,546	$38,131	.01%
* TOTAL COUNTY *	757	$21,554,799	$1,077,529	.37%
OSCEOLA COUNTY				
SIBLEY*	158	$5,244,454	$262,227	.09%
ASHTON	27	$437,268	$21,864	.01%
OCHEYEDAN	40	$561,157	$28,055	.01%
HARRIS	12	$81,815	$4,090	.00%
MELVIN	28	$548,118	$27,395	.01%
NON-PERMIT	5	$15,747	$787	.00%
OTHER	53	$396,917	$19,845	.01%
* TOTAL COUNTY *	323	$7,285,476	$364,263	.12%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
PAGE COUNTY				
CLARINDA*	235	$10,106,697	$505,284	.17%
SHENANDOAH	286	$11,595,376	$579,693	.20%
ESSEX	35	$472,857	$23,634	.01%
BRADDYVILLE	13	$73,891	$3,695	.00%
COIN	17	$129,176	$6,458	.00%
NON-PERMIT	12	$165,259	$7,434	.00%
OTHER	121	$829,872	$41,496	.01%
* TOTAL COUNTY *	719	$23,373,128	$1,167,694	.40%
PALO ALTO COUNTY				
EMMETSBURG*	184	$6,507,489	$325,281	.11%
GRAETTINGER	47	$1,388,185	$69,401	.02%
RUTHVEN	42	$809,476	$40,477	.01%
WEST BEND	53	$1,509,413	$75,475	.03%
AYRSHIRE	13	$130,573	$6,529	.00%
CYLINDER	14	$121,097	$6,055	.00%
MALLARD	19	$238,760	$11,940	.00%
NON-PERMIT	18	$44,429	$1,682	.00%
OTHER	67	$391,278	$19,561	.01%
* TOTAL COUNTY *	457	$11,140,700	$556,401	.19%
PLYMOUTH COUNTY				
LE MARS*	399	$22,032,414	$1,101,627	.38%
AKRON	72	$1,872,851	$93,640	.03%
KINGSLEY	78	$1,825,979	$91,300	.03%
REMSEN	99	$2,555,158	$127,689	.04%
MERRILL	40	$712,848	$35,643	.01%
BRUNSVILLE	10	$47,107	$2,357	.00%
HINTON	27	$639,313	$31,968	.01%
WESTFIELD	11	$121,904	$6,096	.00%
NON-PERMIT	14	$165,745	$6,734	.00%
OTHER	150	$1,131,564	$56,572	.02%
* TOTAL COUNTY *	900	$31,104,883	$1,553,626	.53%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
POCAHONTAS COUNTY				
FONDA	39	$491,193	$24,561	.01%
LAURENS	101	$2,419,925	$120,998	.04%
POCAHONTAS*	135	$3,373,868	$168,696	.06%
GILMORE CITY	14	$381,150	$19,058	.01%
ROLFE	41	$1,097,903	$54,853	.02%
PALMER	16	$266,012	$13,301	.00%
NON-PERMIT	11	$33,006	$1,581	.00%
OTHER	123	$685,273	$34,265	.01%
* TOTAL COUNTY *	480	$8,748,330	$437,313	.15%
POLK COUNTY				
DES MOINES*	7,231	$947,411,985	$47,368,382	16.17%
WEST DES MOINES	1,335	$158,522,014	$7,925,850	2.70%
URBANDALE	429	$41,973,223	$2,098,647	.72%
ALTOONA	247	$14,200,751	$710,016	.24%
ANKENY	670	$41,387,972	$2,068,965	.71%
WINDSOR HTS	24	$1,127,660	$56,377	.02%
CLIVE	183	$30,546,273	$1,527,317	.52%
GRIMES	115	$4,324,078	$216,204	.07%
MITCHELLVILLE	57	$590,327	$29,519	.01%
POLK CITY	73	$964,143	$48,214	.02%
BONDURANT	73	$895,137	$44,758	.02%
ELKHART	23	$616,927	$30,847	.01%
PLEASANT HILL	31	$1,469,821	$73,491	.03%
RUNNELLS	61	$602,545	$30,131	.01%
JOHNSTON	206	$10,621,945	$531,037	.18%
ALLEMAN	17	$203,805	$10,190	.00%
NON-PERMIT	141	$8,309,552	$249,711	.09%
OTHER	90	$2,648,910	$132,444	.05%
* TOTAL COUNTY *	11,006	$1,266,417,068	$63,152,100	21.55%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
POTTAWATTAMIE COUNTY				
COUNCIL BLUFFS*	1,372	$123,704,080	$6,185,239	2.11%
AVOCA	87	$5,086,955	$254,350	.09%
CARTER LAKE	60	$1,384,837	$69,242	.02%
OAKLAND	62	$1,635,577	$81,777	.03%
CARSON	38	$343,898	$17,111	.01%
NEOLA	34	$808,346	$40,415	.01%
WALNUT	75	$818,774	$40,922	.01%
CRESCENT	32	$1,134,574	$56,731	.02%
HANCOCK	17	$315,793	$15,790	.01%
MACEDONIA	17	$347,548	$17,377	.01%
MINDEN	29	$544,104	$27,206	.01%
TREYNOR	33	$553,980	$27,702	.01%
UNDERWOOD	32	$559,254	$27,962	.01%
NON-PERMIT	28	$229,729	$10,629	.00%
OTHER	277	$3,219,994	$161,004	.05%
* TOTAL COUNTY *	2,193	$140,687,443	$7,033,457	2.40%
POWESHIEK COUNTY				
GRINNELL	335	$17,881,828	$893,916	.31%
BROOKLYN	93	$4,888,982	$244,445	.08%
MONTEZUMA*	126	$4,361,963	$218,055	.07%
VICTOR	10	$297,100	$14,856	.01%
DEEP RIVER	14	$226,965	$11,346	.00%
MALCOM	23	$570,436	$28,522	.01%
NON-PERMIT	22	$108,881	$4,426	.00%
OTHER	158	$1,408,628	$70,426	.02%
* TOTAL COUNTY *	781	$29,744,783	$1,485,992	.51%
RINGGOLD COUNTY				
MOUNT AYR*	106	$4,262,829	$213,122	.07%
DIAGONAL	21	$169,020	$8,452	.00%
ELLSTON	10	$52,368	$2,621	.00%
KELLERTON	16	$75,350	$3,753	.00%
NON-PERMIT	6	$19,118	$956	.00%
OTHER	72	$583,093	$29,072	.01%
* TOTAL COUNTY *	231	$5,161,778	$257,976	.09%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SAC COUNTY				
SAC CITY*	147	$4,941,630	$247,039	.08%
LAKE VIEW	84	$1,964,528	$98,186	.03%
ODEBOLT	64	$1,213,854	$60,693	.02%
EARLY	33	$421,388	$21,071	.01%
SCHALLER	53	$842,958	$42,150	.01%
WALL LAKE	52	$1,717,353	$85,868	.03%
AUBURN	19	$255,843	$12,793	.00%
LYTTON	23	$213,827	$10,691	.00%
NEMAHA	12	$208,365	$10,418	.00%
NON-PERMIT	7	$24,391	$1,206	.00%
OTHER	78	$1,017,213	$50,863	.02%
* TOTAL COUNTY *	572	$12,821,350	$640,978	.22%
SCOTT COUNTY				
DAVENPORT*	2,737	$326,265,182	$16,313,367	5.57%
BETTENDORF	791	$70,582,952	$3,540,100	1.21%
BUFFALO	33	$1,343,006	$67,153	.02%
LE CLAIRE	120	$1,537,412	$76,872	.03%
BLUE GRASS	91	$1,315,904	$65,800	.02%
ELDRIDGE	169	$7,532,591	$376,635	.13%
PRINCETON	40	$550,193	$27,512	.01%
WALCOTT	92	$5,033,369	$251,673	.09%
DIXON	20	$354,754	$17,739	.01%
DONAHUE	25	$159,602	$7,982	.00%
LONG GROVE	44	$472,916	$23,645	.01%
MCCAUSLAND	19	$181,094	$9,054	.00%
NEW LIBERTY	13	$36,824	$1,842	.00%
RIVERDALE	15	$283,780	$14,191	.00%
NON-PERMIT	29	$218,670	$6,627	.00%
OTHER	120	$3,024,485	$151,226	.05%
* TOTAL COUNTY *	4,358	$418,892,734	$20,951,418	7.15%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SHELBY COUNTY				
HARLAN*	298	$13,121,257	$655,971	.22%
ELK HORN	52	$723,281	$36,163	.01%
SHELBY	32	$307,501	$15,375	.01%
DEFIANCE	32	$350,391	$17,521	.01%
EARLING	39	$227,400	$11,369	.00%
IRWIN	30	$480,142	$24,008	.01%
PANAMA	20	$329,849	$16,494	.01%
PORTSMOUTH	17	$307,541	$15,377	.01%
WESTPHALIA	11	$117,622	$5,848	.00%
NON-PERMIT	5	$59,537	$2,977	.00%
OTHER	66	$810,669	$40,536	.01%
* TOTAL COUNTY *	602	$16,835,190	$841,639	.29%
SIOUX COUNTY				
HAWARDEN	152	$4,923,515	$245,980	.08%
ALTON	52	$1,481,172	$74,059	.03%
HULL	85	$1,813,370	$90,674	.03%
ORANGE CITY*	214	$10,952,846	$547,647	.19%
ROCK VALLEY	171	$6,741,503	$336,772	.11%
SIOUX CENTER	292	$15,864,397	$793,214	.27%
BOYDEN	53	$739,784	$36,961	.01%
HOSPERS	55	$1,036,389	$51,765	.02%
IRETON	46	$1,219,253	$60,963	.02%
GRANVILLE	20	$260,881	$13,043	.00%
MAURICE	14	$70,104	$3,505	.00%
NON-PERMIT	10	$55,177	$2,411	.00%
OTHER	168	$1,521,152	$76,062	.03%
* TOTAL COUNTY *	1,332	$46,679,543	$2,333,056	.80%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
STORY COUNTY				
AMES	1,198	$107,928,428	$5,396,442	1.84%
NEVADA*	223	$9,542,762	$477,147	.16%
STORY CITY	166	$8,957,189	$449,047	.15%
CAMBRIDGE	21	$182,626	$9,133	.00%
COLO	34	$471,786	$23,593	.01%
MAXWELL	33	$355,065	$17,754	.01%
ROLAND	42	$475,806	$23,791	.01%
SLATER	55	$1,904,129	$95,206	.03%
ZEARING	30	$483,656	$24,182	.01%
COLLINS	14	$178,512	$8,927	.00%
GILBERT	33	$279,306	$13,965	.00%
HUXLEY	67	$1,153,718	$57,686	.02%
MCCALLSBURG	14	$153,167	$7,658	.00%
NON-PERMIT	34	$371,371	$14,977	.01%
OTHER	246	$3,049,423	$152,474	.05%
* TOTAL COUNTY *	2,210	$135,486,944	$6,771,982	2.31%
TAMA COUNTY				
TAMA	134	$3,000,724	$150,028	.05%
DYSART	59	$1,571,375	$78,496	.03%
TOLEDO*	121	$7,506,707	$375,235	.13%
TRAER	94	$2,258,963	$112,947	.04%
GARWIN	28	$248,530	$12,425	.00%
GLADBROOK	57	$1,831,071	$91,556	.03%
CHELSEA	38	$594,139	$29,708	.01%
CLUTIER	25	$220,381	$11,017	.00%
ELBERON	14	$183,968	$9,199	.00%
LINCOLN	10	$265,748	$13,288	.00%
MONTOUR	13	$902,181	$45,109	.02%
NON-PERMIT	11	$16,435	$708	.00%
OTHER	115	$1,360,228	$68,014	.02%
* TOTAL COUNTY *	719	$19,960,450	$997,730	.34%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
TAYLOR COUNTY				
BEDFORD*	105	$2,054,325	$102,718	.04%
LENOX	79	$1,876,945	$93,546	.03%
CLEARFIELD	26	$263,800	$13,192	.00%
NEW MARKET	15	$54,948	$2,747	.00%
BLOCKTON	11	$131,895	$6,595	.00%
NON-PERMIT	5	$7,178	$359	.00%
OTHER	68	$165,508	$8,277	.00%
* TOTAL COUNTY *	309	$4,554,599	$227,434	.08%
UNION COUNTY				
CRESTON*	338	$21,440,152	$1,072,012	.37%
AFTON	40	$887,995	$44,399	.02%
LORIMOR	14	$108,226	$5,412	.00%
NON-PERMIT	11	$24,587	$1,201	.00%
OTHER	91	$958,115	$47,909	.02%
* TOTAL COUNTY *	494	$23,419,075	$1,170,933	.40%
VAN BUREN COUNTY				
KEOSAUQUA*	65	$1,327,105	$66,357	.02%
BONAPARTE	30	$433,287	$21,655	.01%
FARMINGTON	57	$724,918	$36,252	.01%
MILTON	18	$301,865	$15,094	.01%
BIRMINGHAM	18	$162,197	$8,109	.00%
CANTRIL	24	$362,416	$18,122	.01%
STOCKPORT	22	$469,319	$23,464	.01%
NON-PERMIT	27	$38,058	$1,434	.00%
OTHER	131	$2,227,889	$111,397	.04%
* TOTAL COUNTY *	392	$6,047,054	$301,884	.10%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WAPELLO COUNTY				
OTTUMWA*	961	$74,233,591	$3,711,373	1.27%
ELDON	60	$714,507	$35,725	.01%
EDDYVILLE	36	$531,427	$26,575	.01%
AGENCY	37	$342,362	$17,119	.01%
BLAKESBURG	17	$205,254	$10,263	.00%
NON-PERMIT	55	$506,985	$24,084	.01%
OTHER	193	$1,898,237	$94,907	.03%
* TOTAL COUNTY *	1,359	$78,432,363	$3,920,046	1.34%
WARREN COUNTY				
INDIANOLA*	530	$22,626,514	$1,131,238	.39%
CARLISLE	144	$2,913,238	$145,668	.05%
NORWALK	165	$3,162,407	$158,131	.05%
MILO	43	$406,975	$20,353	.01%
ACKWORTH	10	$45,174	$2,260	.00%
CUMMING	32	$219,921	$10,996	.00%
HARTFORD	33	$163,567	$8,177	.00%
LACONA	28	$438,491	$21,925	.01%
MARTENSDALE	19	$516,537	$25,826	.01%
NEW VIRGINIA	36	$167,857	$8,393	.00%
ST MARYS	14	$142,334	$7,118	.00%
NON-PERMIT	6	$77,762	$2,333	.00%
OTHER	72	$1,095,838	$54,790	.02%
* TOTAL COUNTY *	1,132	$31,976,615	$1,597,208	.55%
WASHINGTON COUNTY				
WASHINGTON*	377	$18,806,006	$940,095	.32%
KALONA	174	$4,432,795	$221,559	.08%
BRIGHTON	43	$494,631	$24,730	.01%
RIVERSIDE	64	$535,475	$26,776	.01%
WELLMAN	76	$2,497,002	$124,849	.04%
AINSWORTH	32	$373,355	$18,668	.01%
CRAWFORDSVILLE	28	$293,382	$14,669	.01%
WEST CHESTER	10	$89,219	$4,462	.00%
NON-PERMIT	9	$55,190	$1,656	.00%
OTHER	129	$2,002,781	$100,137	.03%
* TOTAL COUNTY *	942	$29,579,836	$1,477,601	.50%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WAYNE COUNTY				
CORYDON*	112	$2,976,973	$148,844	.05%
SEYMOUR	40	$421,373	$21,019	.01%
ALLERTON	38	$338,216	$16,914	.01%
HUMESTON	40	$879,996	$43,999	.02%
LINEVILLE	15	$196,202	$9,811	.00%
NON-PERMIT	8	$14,998	$750	.00%
OTHER	84	$879,372	$43,963	.02%
* TOTAL COUNTY *	337	$5,707,130	$285,300	.10%
WEBSTER COUNTY				
FT DODGE*	1,024	$94,506,247	$4,725,182	1.61%
GOWRIE	75	$2,448,236	$122,062	.04%
DAYTON	55	$664,423	$33,227	.01%
LEHIGH	28	$410,025	$20,439	.01%
OTHO	11	$99,978	$4,999	.00%
BADGER	23	$318,477	$15,925	.01%
CALLENDER	15	$142,802	$7,141	.00%
CLARE	11	$95,829	$4,792	.00%
DUNCOMBE	13	$151,843	$7,593	.00%
HARCOURT	22	$506,765	$25,339	.01%
MOORLAND	13	$57,447	$2,873	.00%
VINCENT	13	$231,673	$11,582	.00%
NON-PERMIT	34	$36,256	$1,383	.00%
OTHER	241	$2,714,028	$135,690	.05%
* TOTAL COUNTY *	1,578	$102,384,029	$5,118,227	1.75%
WINNEBAGO COUNTY				
FOREST CITY*	166	$5,606,128	$280,229	.10%
BUFFALO CENTER	71	$2,296,094	$114,482	.04%
LAKE MILLS	119	$3,778,146	$188,836	.06%
THOMPSON	34	$1,307,011	$65,353	.02%
LELAND	22	$259,000	$12,953	.00%
RAKE	14	$245,193	$12,261	.00%
NON-PERMIT	19	$29,405	$1,385	.00%
OTHER	92	$1,674,942	$83,742	.03%
* TOTAL COUNTY *	537	$15,195,919	$759,241	.26%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WINNESHIEK COUNTY				
DECORAH*	417	$26,871,340	$1,343,581	.46%
CALMAR	52	$1,710,483	$85,526	.03%
OSSIAN	67	$1,320,064	$66,003	.02%
CASTALIA	12	$52,655	$2,632	.00%
FT. ATKINSON	38	$484,462	$24,222	.01%
RIDGEWAY	32	$337,845	$16,893	.01%
SPILLVILLE	26	$411,398	$20,571	.01%
NON-PERMIT	10	$57,728	$2,263	.00%
OTHER	154	$2,104,760	$105,242	.04%
* TOTAL COUNTY *	808	$33,350,735	$1,666,933	.57%
WOODBURY COUNTY				
SIOUX CITY*	2,403	$240,106,511	$12,005,426	4.10%
MOVILLE	61	$2,828,552	$141,426	.05%
ANTHON	52	$706,830	$35,344	.01%
CORRECTIONVILLE	62	$1,026,752	$51,339	.02%
DANBURY	32	$725,011	$36,252	.01%
SERGEANT BLUFF	75	$1,685,394	$84,272	.03%
SLOAN	38	$753,725	$37,684	.01%
CUSHING	19	$73,925	$3,697	.00%
HORNICK	22	$580,881	$29,045	.01%
LAWTON	36	$643,055	$32,148	.01%
OTO	11	$86,005	$4,301	.00%
PIERSON	23	$513,949	$25,698	.01%
SALIX	23	$310,879	$15,544	.01%
SMITHLAND	21	$221,928	$11,098	.00%
NON-PERMIT	59	$694,496	$21,024	.01%
OTHER	111	$995,974	$49,805	.02%
* TOTAL COUNTY *	3,048	$251,953,867	$12,584,103	4.29%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1993

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WORTH COUNTY				
MANLY	54	$626,275	$31,315	.01%
NORTHWOOD*	121	$3,632,004	$181,601	.06%
FERTILE	14	$204,322	$10,217	.00%
GRAFTON	19	$247,377	$12,327	.00%
HANLONTOWN	15	$201,502	$10,076	.00%
KENSETT	15	$94,955	$4,749	.00%
NON-PERMIT	11	$31,774	$1,490	.00%
OTHER	94	$465,126	$23,260	.01%
* TOTAL COUNTY *	343	$5,503,335	$275,035	.09%
WRIGHT COUNTY				
CLARION*	176	$6,048,996	$302,461	.10%
EAGLE GROVE	160	$5,959,501	$297,938	.10%
BELMOND	170	$6,559,672	$327,977	.11%
DOWS	43	$626,014	$31,300	.01%
GOLDFIELD	45	$802,493	$40,128	.01%
ROWAN	12	$120,774	$6,038	.00%
WOOLSTOCK	14	$217,518	$10,877	.00%
NON-PERMIT	3	$9,796	$451	.00%
OTHER	88	$677,321	$33,871	.01%
* TOTAL COUNTY *	711	$21,022,085	$1,051,041	.36%
* LATE FILERS *	4,846	$52,649,732	$2,624,052	.90%
** GRAND TOTAL **	108,243	$5,866,487,841	$293,019,733	100.00%

* PERCENTAGES MAY NOT EQUAL 100 % DUE TO ROUNDING

* FOR TOWNS THIS INDICATES THE COUNTY SEAT

GLOSSARY

TAXABLE SALES — Gross receipts from the sales of tangible personal property and certain services subject to the retail sales and retail use tax minus permitted deductions which include:

a) Sales in interstate commerce,
b) Sales to government units,
c) Sales for resale or processing,
d) Sales of gasoline or diesel fuel,
e) Sales of vehicles subject to registration, and
f) Sales of food, prescription drugs, medical devices and medically prescribed oxygen

COMPUTED TAX DUE — The amount of tax computed to be due based on taxable sales or taxable purchases.

NON-PERMIT — Vendors not regularly engaged in selling at retail and/or not having a permanent place of business.

OTHERS

a) County and Town Section - Businesses located in rural portion of county and those towns with less than 10 businesses filing a return (40 returns for the annual report).

b) County and Selected Cities Section - All towns which are below the minimum requirement for separate presentation of 2,500 population and 40 or more sales tax returns (160 returns for the annual report).

BUSINESS CLASSIFICATION — Retailers classed according to the major type of business activity performed. As a result, classes may include sales other than normally suggested by the class title. Classification is based on 1972 Standard Industrial Classification codes.

BUSINESS GROUP — Consolidation of related business classes into twelve business groups.

NUMBER OF BUSINESSES — The number of businesses filing quarterly sales tax returns during the period. The annual report represents the sum of quarterly returns received and therefore, the approximate number of businesses may be computed by dividing the number of returns received by four.